

1078. Also, petition of the House of Representatives of the State of Texas, requesting the President of the United States not to appoint a dictator for the oil industry, so far as it may apply to the State of Texas; to the Committee on Interstate and Foreign Commerce.

1079. Also, petition of the Senate of the State of Texas, requesting the President of the United States not to appoint a dictator for the oil industry, so far as it may apply to the State of Texas; to the Committee on Interstate and Foreign Commerce.

1080. By Mr. MARTIN of Massachusetts: Memorial of the Senate of the State of Massachusetts, advocating the retention of the United States naval and marine hospitals at Chelsea, Mass.; to the Committee on Appropriations.

1081. Also, petition of Saul Odess and the Fall River Chapter of the American Jewish Congress, protesting against the persecution of Jewish nationals of Germany; to the Committee on Foreign Affairs.

1082. By Mr. RUDD: Petition of United Spanish War Veterans' Phoenix Camp, No. 1, Phoenix, Ariz., protesting against the provisions of the Economy Act, insofar as it affects Spanish War veterans; to the Committee on Appropriations.

1083. Also, petition of the American Federation of Labor, favoring the passage of the Peyser bill, H.R. 4559, and Senate bill 510; to the Committee on Labor.

1084. By Mr. TREADWAY: Resolutions adopted by the Massachusetts Senate, urging the continuation of the United States naval hospital and the United States marine hospital at Chelsea, Mass.; to the Committee on Naval Affairs.

## SENATE

THURSDAY, MAY 18, 1933

(Legislative day of Monday, May 15, 1933)

The Senate sitting as a court for the trial of articles of impeachment against Harold Louderback, judge of the United States District Court for the Northern District of California, met at 10 o'clock a.m., on the expiration of the recess.

The managers on the part of the House of Representatives appeared in the seats provided for them.

The respondent, Harold Louderback, with his counsel, Walter H. Linforth, Esq., and James M. Hanley, Esq., appeared in the seats assigned to them.

The VICE PRESIDENT. The Sergeant at Arms will proclaim the Senate sitting as a Court of Impeachment to be in session.

The Sergeant at Arms made the usual proclamation.

### THE JOURNAL

On motion of Mr. ASHURST, and by unanimous consent, the reading of the Journal of the Senate sitting as a Court of Impeachment for the calendar days of May 16 and 17 was dispensed with, and the Journal was approved.

### CALL OF THE ROLL

Mr. ASHURST. I suggest the absence of a quorum.

The VICE PRESIDENT. The clerk will call the roll.

The legislative clerk called the roll, and the following Senators answered to their names:

Adams	Coolidge	Kean	Reed
Ashurst	Costigan	Kendrick	Robinson, Ark.
Austin	Couzens	Keyes	Robinson, Ind.
Bachman	Cutting	King	Schall
Bailey	Dickinson	La Follette	Sheppard
Bankhead	Dill	Lewis	Shipstead
Barbour	Duffy	Logan	Smith
Barkley	Erickson	Long	Steiwer
Black	Fess	McAdoo	Stephens
Bone	Fletcher	McCarran	Thomas, Okla.
Bratton	Frazier	McGill	Thomas, Utah
Brown	George	McKellar	Townsend
Bulkeley	Glass	McNary	Trammell
Bulow	Goldsbrough	Metcalf	Tydings
Byrd	Gore	Murphy	Vandenberg
Byrnes	Hale	Neely	Van Nuys
Capper	Harrison	Norris	Wagner
Caraway	Hastings	Nye	Walcott
Carey	Hatfield	Patterson	Walsh
Clark	Hayden	Pittman	Wheeler
Connally	Hebert	Pope	White

Mr. ROBINSON of Arkansas. I wish to announce that the Senator from Georgia [Mr. RUSSELL] is absent in attendance upon the funeral of the late Representative Brand.

Mr. LEWIS. I desire to announce that the Senator from New York [Mr. COPELAND] is necessarily detained from the Senate. I ask that this announcement may stand for the day.

Mr. BAILEY. I desire to announce that my colleague [Mr. REYNOLDS] is necessarily detained from the Senate by illness. I ask that this announcement may stand for the day.

The VICE PRESIDENT. Eighty-four Senators have answered to their names. A quorum is present.

### EXAMINATION OF DOROTHEA A. LIND

Mr. Manager BROWNING. Mr. President, we want to call Miss Lind.

The VICE PRESIDENT. Call the witness.

Miss Dorothea A. Lind, having been duly sworn, was examined and testified as follows:

By Mr. Manager BROWNING:

Q. Please state your full name and your place of residence.—A. Miss Dorothea A. Lind, Oakland, Calif.

Q. What place did you hold with the Prudential Holding Co. in August of 1931?—A. I was secretary, treasurer, director, and member of the executive committee.

Q. Do you recall the appearance of Mr. Gilbert and Mr. Dinkelspiel in that office on the 15th day of August 1931?—A. I do.

Q. About what time of day did they arrive?—A. At approximately 1 o'clock.

Q. Who was in the office at that time?—A. I, myself, was in the office.

Q. Anyone else?—A. No, sir.

Q. What time that day was Mr. Stephens there?—A. About 1 o'clock.

Q. But he was not present when they came in?—A. I do not believe he was.

Q. How soon afterward did he come in?—A. Within a very few minutes.

Q. When Mr. Gilbert and Mr. Dinkelspiel appeared, to whom did they address themselves—to you or Mr. Stephens?—A. Mr. Stephens.

Q. State just what occurred between them and Mr. Stephens and you at that time.—A. I had prepared to leave the office early that day in order to get back in time to complete a telephone call to Mr. Hawkins. I was waiting for a call in answer to my call to him, which I had put in in the morning. He was out of the city. As I was preparing to leave I met Mr. Stephens half-way across the room, who stopped me on the way and said, "Miss Lind, we have to leave the safes all open."

Q. Did he have anything with him at that time?—A. He was holding a paper that had been presented to him over the counter.

Q. What did he say about it?—A. He said, "What is this all about?" He said, "Can you tell me what this is all about?" I said, "No; you have it. It was given to you. You read it and then tell me. I will be back in a few moments."

Q. Did you return in a few moments?—A. I returned within 10 or 15 minutes.

Q. What did you find out about it when you returned?—A. I found out that it was a court order appointing Mr. G. H. Gilbert as receiver of the Prudential Holding Co. of Los Angeles.

Q. What request was made of you at that time, if any?—A. The first request was to leave all safes open.

Q. To whom was this request made?—A. It was made to me.

Q. What was your reply to that?—A. My reply was that the safes that belonged to the Prudential Holding Co. were locked. The other safes belonged to other corporations located on the premises.

Q. Were those other corporations located in the same room with the Prudential Holding Co. office?—A. They were.

Q. How many of them?—A. There were five safes, including the Prudential safe.

Q. How many other companies than the Prudential had their offices in the same room?—A. There were three.

Q. Then what further request was made of you by Mr. Gilbert, if any?—A. He told me that he had full charge now; that I had nothing more to say about the place; and after he and Mr. Dinkelspiel had talked together about the matter, they decided the safes could be closed, but they would padlock the door.

Q. Was the door padlocked?—A. The door was padlocked; yes, sir.

Q. By whom?—A. By Mr. Gilbert.

Q. State whether or not you completed your telephone call to Mr. Hawkins as you mentioned a while ago—I mean from the office.—A. He would not let me wait in the office to finish the telephone call. He told me I had to find other means of placing or finishing my call. He told me that I could go to the telephone office and complete the call.

Q. When you left the office did this leave any employee of the company in charge?—A. No, sir.

Q. Or anyone there to assist Mr. Gilbert in directing matters?—A. No, sir.

Q. When did you next see Mr. Stephens after the padlock was put on the door?—A. He called at my house that evening and wanted to know what I knew that was new. I said I did not know anything new; that I was then preparing to go out and locate a telephone where I might get in touch with the president; that that afternoon I had notified all the directors; that I was wanting to place a long-distance call to him that evening after the 8 o'clock rate. He suggested that I go to his house to place the call, which I consented to do and did.

Q. Did you call the president of the company from his home?—A. From his home.

Q. What notice did you give him at that time?—A. I told him as nearly as I could what had happened.

Q. Then after you talked to him did Mr. Stephens talk to him in your presence? Were you present with Mr. Stephens when he talked to the president over the telephone?—A. I was.

Q. In that conversation did Mr. Stephens let the president or you, either one, know whether he was present or knew anything about the receivership when it was granted?

Mr. HANLEY. Just a moment. We are objecting now to any conversation had between Mr. Stephens and the president of this company or anyone else or this witness which has nothing to do with the issues here framed. It is hearsay of the worst kind and not binding upon the respondent.

The VICE PRESIDENT. What is the purpose of the testimony?

Mr. Manager BROWNING. The respondent took the deposition of this man Stephens in California the first of this month when we were present there as managers. He was the one who it is claimed accompanied the attorney from Los Angeles to the judge's court, and the inference is made that he represented himself as representing the defendant company at that time. We propose to show by this testimony that he deceived everybody who was in authority in connection with the company, and had no authority to be there, no authority to bind the company, and that he was deceiving the president of it and the secretary of it at this time and in this conversation. His testimony is to be offered by the respondent and we want to show his relationship to the matter and the part he played in it.

Mr. HANLEY. The president of the company is not here. The president of the company is not offered. This witness is now relating not only hearsay, but hearsay upon hearsay as to what the president told Stephens or she told Stephens to tell the president. It is not a question of whether or not the conversations were had afterward. It is a question of whether or not Stephens recommended to the judge certain conditions that he relied upon and believed, and not anything that took place afterward between these parties.

Mr. Manager BROWNING. We have not proposed to show by the question what the president of the company said to Mr. Stephens. We are proposing to show that Mr. Stephens deceived the secretary of the company and the president of the company, the same day that the receivership went into court, about the part he played in it. The respondent may offer him as a witness.

The VICE PRESIDENT. Would it not be better to have this witness in rebuttal to the Stephens' deposition when it is introduced by the respondent? It occurs to the Chair that that would be the proper time to bring out the testimony of this witness.

Mr. HANLEY. No foundation was laid in the deposition that would justify them in calling this witness at this time. The facts ought to be presented after the testimony or deposition of the witness Stephens.

The VICE PRESIDENT. The deposition will develop the fact whether or not there is any ground for testimony of the character suggested at this time. May the Chair suggest that the offer of the witness be made at a time after the deposition is read?

Mr. Manager BROWNING. We concede that is eminently correct, but there is this feature about it. The allegations have been made by respondent in his pleadings that this man Stephens was present and that he participated in the receivership, and we do think that on that ground the testimony would be admissible in chief; but we will reserve the witness for rebuttal. We ask Miss Lind to stand aside for the present unless counsel for the respondent wish to cross-examine upon what we have already asked.

Mr. HANLEY. No; I would not wish to cross-examine until you have completed your examination of the witness.

The VICE PRESIDENT. Is there objection to the witness standing aside?

Mr. HANLEY. None at all.

(The witness retired from the stand.)

Mr. HANLEY. Mr. President, I intended at the opening of the court to request that we be allowed to subpoena Walter G. Maling, clerk of the United States district court. Certain testimony has developed in this hearing which has caused him to become a material and important witness.

The VICE PRESIDENT. If there is no objection, the subpoena will be issued for the witness.

#### EXAMINATION OF ERWIN E. RICHTER

Mr. Manager BROWNING. We will call Mr. Richter as the next witness.

Erwin E. Richter, having been duly sworn, was examined and testified as follows:

By Mr. Manager BROWNING:

Q. Please state your name, place of residence, and profession.—A. Erwin E. Richter, San Francisco, attorney at law.

Q. With what firm are you connected?—A. A member of the firm of Cushing & Cushing.

Q. Do you know anything about the receivership that was instituted against the Golden State Asparagus Co.?—A. Yes, sir.

Q. What part did you have in connection with the instituting of that receivership?—A. I represented the defendant company, the Golden State Asparagus Co.

Q. When was this receivership determined on?—A. In September of 1930.

Q. Who filed the petition?—A. The American Can Co., acting through its attorneys, Chickering & Gregory.

Q. How long had your firm been representing the Golden State Asparagus Co.?—A. For about 5½ years prior to that time.

Q. What condition precipitated the receivership?—A. The company had assets valued at something over \$1,000,000 and liabilities amounting to something over \$700,000. Various of the assets were in nonliquid form and the company was without working capital to pay its current obligations. There was also a danger that one of the creditors, a bank that held the inventory products of the company in pledge, and also a second mortgage on its main assets, would foreclose the properties and sacrifice the equities.



Q. Do you recall the date the petition was filed for receivership?—A. It was filed on September 5, 1930, with the bill.

Q. At that time was the bank in process of foreclosing its mortgage?—A. The bank had been threatening foreclosure for a considerable time prior to that date.

Q. What date was it they had advertised the property for sale?—A. They had not proceeded with any advertisement. They were proceeding by private sale.

Q. When did they propose to make the private sale?—A. On the day the bill in equity was filed and the receiver was appointed.

Q. Were you present when the petition was presented to Judge Louderback for appointment of a receiver?—A. I was.

Q. State what occurred there in his presence on that occasion with regard to the appointment of a receiver. Before doing that, state who else was present.—A. Mr. Fox, a member of the firm of Chickering & Gregory, attorneys for the American Can Co., plaintiff in the bill, and myself representing the defendant, presented the pleading to the respondent in his chambers in the presence of ourselves, and also Mr. George N. Edwards, who the American Can Co. desired to have appointed receiver.

Q. What interest had the American Can Co. in it—the petitioner?—A. Yes; it was one of the largest creditors of the defendant.

Q. Had the defendant company acquiesced in the selection of Mr. Edwards if they could persuade the court to appoint him?—A. The defendant company had no prior acquaintanceship or knowledge of the proposed receiver, and, consequently, it was unwilling to approve of his appointment unless there were appointed as his attorneys the firm of Chickering & Gregory, in whom the defendant company had every confidence.

Q. Is that a reputable firm of lawyers?—A. Very reputable.

Q. When you had the conference with Judge Louderback, please state what occurred between you and him with regard to the selection of the receiver and the attorney.—A. Mr. Fox suggested that Mr. Edwards be selected as receiver, and I suggested that the counsel for the receiver be the firm of Chickering & Gregory. The respondent replied that he would not permit the parties to designate both the receiver and his counsel, but that the parties might nominate either the receiver or his counsel, and that the court would appoint the other party.

Q. Then who was agreed on as between the two? Which choice did the parties who were present take?—A. Mr. Fox and myself retired to consider the suggestion of the respondent, and in the course of discussion I withdrew my objection to the appointment of Mr. Edwards as receiver upon the assurance that Mr. Fox would stand back of him and see that the matter was properly and honestly administered.

Q. And the respondent then did select Mr. Edwards as the receiver, and appoint him?—A. Yes.

Q. What was said, if anything, about the selection of attorneys for Mr. Edwards by Judge Louderback?—A. He stated to us at that time that he would submit to Mr. Edwards several names of attorneys that he might choose from, and that if any of those names or if all of those names were unsatisfactory to him he would submit a further list.

Q. Do you know, in fact, whose names he did submit to him?

Mr. HANLEY. Just a moment. That is objected to unless it is of his own knowledge.

Mr. Manager BROWNING. I said, "Do you know, in fact?"

The WITNESS. No; I do not know.

By Mr. Manager BROWNING:

Q. Do you know who was selected and appointed as his counsel?—A. Messrs. Dinkelspiel & Dinkelspiel.

Q. What, if anything, was said to you—that is, in the presence of the court—about the necessity of economic administration of this estate?—A. At that time?

Q. At any time.—A. I do not recall anything being said on that occasion, and I do not believe I ever had any dis-

cussion with the respondent after that occasion about the matter.

Q. How much had been the fees which your firm had been receiving in representation of this company before this receivership?

Mr. HANLEY. Just a moment. That is objected to upon the ground that it is incompetent, irrelevant, and immaterial; has nothing to do with the issues in this case, would not be binding as to the true value of the services, and surely could in no way reflect upon Judge Louderback as to whether they charged large or small fees.

Mr. Manager BROWNING. Mr. President, I withdraw the question for the time being.

By Mr. Manager BROWNING:

Q. As soon as a receiver was appointed, what was the emergency in the case at that time?—A. As I indicated, the threatened foreclosure by the bank that held the properties of the company in pledge for its debt. Upon the appointment of the receiver, Mr. Fox and myself repaired at once by taxicab to the offices of the bank and announced to the bank the appointment of the receiver, and were successful, through our opposition, in causing the sale to be postponed.

Q. Did you have any instructions from Judge Louderback to take that course?—A. Yes. We were authorized by the respondent to act as counsel for the receiver temporarily for that purpose.

Q. How much of the work, if any, did your firm do in connection with the receivership after the appointment of Mr. Edwards and the appointment of counsel, Dinkelspiel & Dinkelspiel?—A. Both the firms that were counsel for the plaintiff and the defendant did considerable work after the appointment of the receiver in conjunction with the receiver's counsel in a common united purpose of preventing this threatened foreclosure sale.

Q. How did the amount of legal services rendered under the receivership compare with the amount which had been required of the firm representing them as their regular counsel before the receivership?

Mr. HANLEY. Just a moment. That is objected to on the ground that no foundation is laid, upon the further ground that it calls at this time for his opinion upon a matter of which he had no knowledge except by hearsay, and that it is not the ground of an expert opinion until all the facts are presented.

Mr. Manager BROWNING. Mr. President, I have shown that this man and his firm represented this company over a long period of years, and that he was perfectly familiar with the work that was done before and after the receivership.

The VICE PRESIDENT. Is there any allegation in the articles of impeachment as to a conspiracy between the respondent and Dinkelspiel & Dinkelspiel?

Mr. Manager BROWNING. There is an allegation that he was favoring the firm of Dinkelspiel & Dinkelspiel with these receiverships, and allowing excessive fees for the amount of work that was done.

The VICE PRESIDENT. The witness may answer the question.

The WITNESS. May I have the question read?

The VICE PRESIDENT. The question will be read.

The Official Reporter read the question, as follows:

How did the amount of legal services rendered under the receivership compare with the amount which had been required of the firm representing them as their regular counsel before the receivership?

The WITNESS. The services subsequent to the receivership were not materially dissimilar from the services prior thereto. Unquestionably there was some additional work involved by reason of the matter being conducted in the form of a court proceeding. It became necessary to procure orders of the court approving the various leases and contracts that were entered into in the course of the company's business.

The principal services rendered after the appointment of the receiver related at the beginning to the threatened bank foreclosure. Those services continued for approximately 20 days after the receiver's appointment and were then ter-



minated by the entering into of a satisfactory arrangement with the bank by which the receiver was allowed to continue to dispose of the properties of the company in orderly course of business; and that procedure resulted in the payment to the bank of its indebtedness in full, and the preserving of the equity in those goods for the account of the creditors and stockholders of the company.

By Mr. Manager BROWNING:

Q. Was that service rendered by the attorney for the receiver, or by the attorneys for the petitioner and the defendant company?—A. It was the united and joint action of the three firms. I would not say that any one firm did any more work than either of the other two.

Q. Was there any further litigation than this bank matter which came up in the case—I mean, court litigation?—A. During the first year after the receiver's appointment I do not recall any adversary litigation of any kind.

Q. How much had been the charges of your firm for the legal services to this company, to do all of its legal business, before the receivership, per year?

Mr. HANLEY. Just a moment, Mr. President. Again we object upon the ground that that is not the proper way to fix fees, as to what they charged.

Mr. Manager BROWNING. Mr. President, we have made a comparison of the amount and quality of work which was performed by the attorneys before the receivership and by the attorneys for the receiver. We propose to show what the receiver received as fees from Judge Louderback. We want to show what the attorneys had been paid for that kind of service up to that time.

The VICE PRESIDENT. The Chair thought the witness had already answered the question. The Chair does not know the object of it. You may ask the question.

By Mr. Manager BROWNING:

Q. What was the amount of fees which your firm had received before the receivership?—A. They averaged, for the 5 years preceding the year in which the receiver was appointed, the sum of exactly \$679 per year. During the year in which the receiver was appointed the charges were in excess of that amount.

That came about in this way: For a period of approximately 4 months prior to the appointment of a receiver the affairs of the company were under the administration of a committee of its creditors, acting under the supervision of the San Francisco Board of Trade; and all of the activities of the company were very much more onerous by reason of that fact. Elaborate, extended meetings were held under the supervision of the board of trade, and every step in the administration of the company's affairs was first submitted to the members of this committee, and it was the subject of argument and discussion.

Q. What was the charge for that year?—A. The charges for that period of 4 months were \$2,250.

Q. What fee was applied for by Dinkelspiel & Dinkelspiel as attorneys—what amount?—A. The sum of \$15,000 for the first 12 months following the appointment of the receiver.

Q. On account or as total fee in the case?—A. As a total fee in the case for that period of time.

Q. What amount was allowed by Judge Louderback?—A. I was here in Washington at the time the proceedings in the court to allow the amount were held. I do not know of my own knowledge, except as I have been informed from the records of the court.

Q. You do know what the records of the court show?—A. Yes, sir.

Mr. HANLEY. Let us get the records of the court, if the court please, because the records speak for themselves.

The VICE PRESIDENT. Has the manager on the part of the House the records of the court?

Mr. Manager BROWNING. Yes, sir. We will introduce the records.

I believe you may take the witness.

Cross-examination by Mr. HANLEY:

Q. Mr. Richter, how much was agreed by all parties as to the services to be rendered by the receiver, Mr. Edwards?—A. At the time of his appointment?

Q. Yes; as compensation per month.—A. There were various discussions among the creditors' committee with respect to his compensation; and it was understood rather generally that his compensation would be the sum of \$750 per month.

Q. Was not \$1,000 a month agreed to by all parties as the compensation that Mr. Edwards, the receiver, should receive?—A. No; my recollection is not.

Q. I understood you to say that you were not present at the time the fees were fixed?—A. That is correct.

Q. You know an attorney named Delger Trowbridge, do you not?—A. Yes, sir; he is a partner.

Q. A partner of yours, one of the members of the firm of Cushing & Cushing?—A. Yes, sir.

Q. You have confidence in his judgment as to the value of fees, have you not?—A. Yes, sir.

Q. And if he in open court, upon the hearing of this matter, advised the court that a reasonable fee for the services rendered by Dinkelspiel & Dinkelspiel was the sum of \$15,000 for the 18 months' time, would you say that that was a reasonable amount?

Mr. Manager BROWNING. Mr. President, we object to that question for the obvious reason that this man should not be called upon to say whether or not someone else's judgment was correct.

Mr. HANLEY. Why, he is talking for the firm. He said the firm fixed the fees. Now we have another member of the firm.

Mr. Manager BROWNING. No; he never said the firm fixed the fees, Mr. President. It is not in this record.

The VICE PRESIDENT. The Chair does not understand just what the object of the question is; but if it is for the purpose of showing that it was a reasonable fee, and the witness has knowledge as to that, the Chair thinks it is a legitimate question.

The WITNESS. I discussed that matter with Mr. Trowbridge, and the discussion was to this effect—that it would be impossible, in view of the well-known attitude of the respondent in granting excessive fees, to procure any lesser fee than that amount.

By Mr. HANLEY:

Q. That is your answer to that; is it?—A. Yes, sir.

Q. Did you know that upon that hearing, when Mr. Trowbridge was asked his opinion as to the amount of the fees, he advised Judge Louderback—I quote his language—by stating that the \$15,000 should cover 18 months' period instead of 12, and he said, "Yes, sir"? Did you know that he gave that answer to that statement in open court?—A. Yes, sir.

Q. Did you know further that Mr. Trowbridge, when asked this question in the preliminary hearing in this matter, had in San Francisco between the 6th and the 12th days of September—

So that you agreed that the fees were to run for a full period of 18 months, that \$15,000 was a reasonable fee?

Answered—

I felt that probably was the best we could hope to cut down the amount of the fees. That was offered as a compromise suggestion.

Did you know that?—A. Yes, sir.

Q. So that your partner, Mr. Delger Trowbridge, upon a hearing as to the value of the services, testified in the hearing and agreed to the amount of \$15,000 to Dinkelspiel & Dinkelspiel. That is true, is it not?—A. I would not answer that he agreed to it.

Q. After I have read to you the testimony of your own partner, given in the hearing in this matter preliminarily in San Francisco, calling his attention to the fact that he did so testify and suggested at the hearing had at the time of fixing the fees that a reasonable amount was \$15,000, do you wish now to change that amount?

Mr. Manager SUMNERS. Mr. President, we suggest that counsel's interpretation of the testimony on that occasion is not a correct interpretation or a correct statement of the testimony.



Mr. HANLEY. I will read the testimony of Trowbridge upon this subject to refresh this witness's memory. I remember that. I read from page 292 of your own record:

Q. Did William J. Hayes, our former referee in bankruptcy, and one of our attorneys for the board of trade, fix any amount that he thought was a reasonable amount?—A. I cannot remember whether he did or not. I know he objected to the amount asked for, but I don't know if he fixed the definite amount he would allow.

Q. Did you, representing Cushing & Cushing, fix a reasonable amount to the judge and advise him?—A. (interrupting). By stating that the \$15,000 should cover 18 months' period instead of 12 months; yes, I did.

By Mr. HANLEY:

Q. That is the testimony of Trowbridge, and he was your partner. Do you disagree with his amount in fixing fees for the services rendered in this particular receivership?—A. No; I think we are in perfect agreement. It is the view of both of us that the fees allowed were far in excess of any reasonable amount.

Q. You heard me read Mr. Trowbridge's testimony given at a preliminary hearing. Do you disagree with your partner's set-up of those values?—A. Not at all. The testimony, as I understand it, was that he agreed to the amount if it were provided for a period of 18 months, instead of 12 months, solely for the reason that no better relief could be obtained under the circumstances before the respondent.

Q. Do you not know, at the time that you stand here now, that the fees were allowed upon account?—A. Yes; I understand that the fees were allowed on account of the services for 12 months after the petition was filed.

Q. Did you prepare the order fixing the fees?—A. I did not.

Q. Or agreeing to the amount?—A. Sir?

Q. You were not here, were you?—A. I was not.

Q. So who testified in open court as to the value of the fees you do not know?—A. No.

Q. All you know is from hearsay as to what was done? Is not that true?—A. During the proceedings on that occasion.

Q. There was a threatened closing out in this estate of some very valuable canned goods, asparagus, and so forth, which had been pledged to the Pacific National Bank. That is true, is it not?—A. Correct.

Q. And the amount that it was pledged for was how much, in round figures, at the time of the receivership?—A. Just to my recollection, it was approximately \$250,000.

Q. Do you not know that, by a system of negotiation had with Mr. Dinkelspiel, then with the others in the affair, they stopped the bank from foreclosing their securities, and paid the bank and got a very handsome equity out of that matter?—A. Yes. I am intimately familiar with those negotiations, because my firm actively participated in them from beginning to end.

Q. Do you not know that over a series of months the firm of Chickering & Gregory, and the firm of Dinkelspiel & Dinkelspiel, and yourself, representing Cushing & Cushing, drew not one but probably nine agreements in connection with the same matter with Bert Sooy, then the attorney for the Pacific National Bank?—A. No. Those entire negotiations required only 20 days after the appointment of the receiver to complete.

Q. How long were the agreements deferred?—A. I do not understand the question.

Q. How long a period of time was the payment of the money deferred so that you could wipe out the indebtedness?—A. There was no definite time fixed for deferment. The understanding was that the receiver would proceed to dispose of the inventoried products in the usual course of business.

Q. Was it not true that it was Gaither—what was the name?—A. Gaither, president of the Pacific National Bank.

Q. And that finally, after these tentative agreements had been proposed and each one of them for some reason or another was objected to by one party or the other, you had what was known as a "gentleman's agreement", and he said that he would not foreclose on his securities but would

allow it to liquidate in orderly manner?—A. Yes, sir; that was the outcome that was reached on, I think, the 25th day of September.

Q. Is not that due to the fact that certain matters were pointed out to that particular bank president; that he had better not go too hard upon this particular matter because of certain charges of interest that were considered at least, if not regular, a little bit irregular?—A. Yes, sir; that is correct.

Q. Was it not a fact that Mr. Dinkelspiel, then Mr. Martin of the firm, negotiated delay of payment on this matter?—A. Yes; it was myself who suggested to him a possible infirmity with respect to interest.

Q. If the securities had been closed out as contemplated by the president of the bank, was there any equity at all for the firm at that time, due to the market for asparagus?—A. It depended on what they were sold for at forced sale. If the securities were sold at private sale—a forced sale—without notice, the bank was in a position to bid them in for any sum it desired.

Q. Have you any idea, as you stand here, of the amount of money that was realized upon the equity of these goods after the bank was paid?—A. I could not testify as to the exact amount, but my understanding is that out of the proceeds the bank was paid in full and that there was something additional remaining.

Q. Was it \$100,000?—A. Oh, no; I would say nowhere near that amount. Possibly in the neighborhood of \$20,000.

Q. You are sure of that, are you?—A. That is my best recollection.

Q. At that time the business was running as a going concern; is not that true?—A. To what time do you refer?

Q. At the time of the receivership?—A. At the time the receiver was appointed the operations of the company were very active. From the time of his appointment they became less active, until at the present time there are very little operations of any kind.

Q. Immediately following the receivership, and for a period of a year or more, was not the business actively operating and going?—A. No; during the first 12 months considerable of the properties of the company were leased out to others upon crop-share rentals and other bases of rental.

Q. Is it not true that under the receivership a profit of some fifty-odd thousand dollars in the first year was realized?—A. No. I understand, on the contrary, that after taking depreciation and the fees that were allowed by the respondent for that period of time the so-called "profit" was in fact an actual loss.

Q. I am asking you now, without the fixing of the fees in the estate, did the business show a profit as run under the receivership from the sale of the merchandise and, if so, how much?

Mr. Manager SUMNERS. Mr. President—

The WITNESS. My answer is that the operation did not show a profit.

By Mr. HANLEY:

Q. Have you any detail upon that at all?—A. Sir?

Q. Have you any detail upon that matter at all?—A. I have examined the records to refresh my memory, and the records show that the receiver's accounts for the first 12 months showed an estimated profit, as I recall, of approximately seventy-odd thousand dollars, based upon the anticipated sale of certain of the canned goods at the then prevailing market prices. Such goods, however, were subsequently sold at prices considerably less, so that the anticipated profit in that respect was not realized. Further, that the so-called "profit" was arrived at without any account of depreciation, and that the depreciation amounted to approximately \$25,000 a year. And further, that the profit did not take into account the fees, amounting to \$28,000, which were allowed by the respondent for that period of time.

Q. No objection was made at any time to the \$14,000 allowed the receiver, was there?—A. Yes; there was very



substantial objection and criticism among the creditors and stockholders of the company. The administration, the executive administration of the company, theretofore had cost the company approximately \$3,000 a year, and the expenses increased the minute the receiver was appointed to \$14,000 a year.

Q. Do you not know that it was consented by all parties concerned that there was to be allowed the receiver, according to your statement, \$750 a month alone for salary?—A. That is perfectly correct. The creditors were ready to allow that amount without objection to the receiver, although it was three times what it was then costing the company for the services.

Q. Is it not true, Mr. Richter, that a sale of land of some value was made to the Southern Pacific which netted the company some thousands of dollars, by the sale of acreage, that was negotiated through the receivership?—A. A sale of land was made to the railroad, approximately 15 acres, for some \$9,800, the sale having been practically consummated by the president of the company and myself through a long period of negotiations preceding the receiver's appointment. The actual consummation of the proceeding occurred subsequently in the course of the receivership.

Q. After you had negotiated up to a certain point, the attorney for the receiver and the receiver negotiated and closed the deal, did they?—A. Correct.

Q. Have you any detail as to the exact amount that was received?—A. Approximately ninety-eight hundred dollars.

Q. Ninety-eight hundred or ninety-eight thousand?—A. Ninety-eight hundred. It was 15 acres, sold at about \$600 an acre.

Q. Is it not true that there were a great number of what were known as profit-sharing leases made with others upon land owned by the Golden State Asparagus Co.?—A. I went through the records to see what the proceedings were during the first 12 months, and I counted about 16 or 18 proceedings in court, and I would judge that about 5 or 6 or 7 of those were leases.

Q. In other words, the company owned asparagus land, and instead of marketing it at a loss, they had leased it to others. Is not that true?—A. The asparagus lands the company were interested in were primarily on leased land. They had made an investment of approximately \$100,000 some few years before the occurrences in question, and the asparagus so planted came into bearing; the year following the appointment of the receiver, and a considerable amount of the proceeds that the receiver accounted for in his first year grew out of the recapture of the principal amount so invested in the asparagus beds.

The VICE PRESIDENT. The Chair appoints the junior Senator from Rhode Island [Mr. HEBERT] as the Presiding Officer for the day.

(Mr. HEBERT took the chair.)

By Mr. HANLEY:

Q. Did you know that at the time the receiver was appointed the company agreed that they would also compensate Mr. Edwards, the proposed receiver, \$250 in addition to the \$750 that was agreed upon by the parties?—A. That arose in this way: Associated with the company was another company known as "the Neilsen Packing Co.", 100 percent of the stock of which was owned by the same interest that owned 60 percent of the stock of the Golden State Asparagus Co., the defendant in this case. It was contemplated that the affairs of both companies would be managed by Mr. Edwards under the supervision of the creditors of the two companies and the San Francisco Board of Trade, and that the salary for the joint operation of the two companies would be the sum you mentioned, \$1,000 per month, but he was never selected or retained to administer the affairs of the other company and never performed any services in that connection.

Q. And when the matter came up in open court, do you know, from your own knowledge, whether or not Mr. Delger Trowbridge, then representing your firm and representing the defendant in the action, did not consent to the allowance of \$14,000 for that period for Mr. Edwards, the receiver?—A. I would answer that my information from what he told

me was that he consented against his own best judgment, and very reluctantly.

Q. In other words, he said "yes", but had a mental reservation "no". Is that what you mean?—A. No; I mean that he submitted to the order of the court that the sum of \$14,000 should be allowed on account, because he was satisfied that that was the best that could be accomplished.

Q. And from the allowance of the attorneys' fees and from the allowance of the receiver's fees no appeal was ever taken?—A. No.

Q. That is all.

Redirect examination by Mr. BROWNING:

Q. Do you know whether the company have had enough money to pay those fees that have been allowed?—A. My understanding is that the company has not with respect to the attorneys; that the sum of \$4,000 was paid on account of the \$14,000, and I do not know, it may be that subsequent payments were made, but the company did not have sufficient funds with which to make that payment or it would otherwise have been made.

Mr. Manager BROWNING. That is all.

Recross examination by Mr. HANLEY:

Q. Just one question. In other words, you mean that the liquidation had not gone sufficiently far to bring in cash and they have waited? Is that the idea?—A. Well, I mean this, that the company did not have adequate cash on hand with which to make the payments arising from its operations.

Q. Without sacrificing the property of the company by selling out to get those amounts. Is not that true?—A. Well, the operations of the company since the receivership have resulted in an impairment of capital stock of approximately 50 percent, having been intact at the time of the receiver's appointment, and how the continued disposition of the assets could produce funds does not appear to me.

Q. Do you not know that conditions in the Asparagus Co.'s line, as well as in every fruit, canning, and packing company practically during the last number of years, since the so-called "depression", have been such that they have operated at a loss, and it was not due to the receivership?—A. Absolutely. I do not wish to imply that the operations of the receiver were incompetent and negligent, because, on the contrary, everybody felt that the receiver was an excellent man and performed excellent service.

Mr. HANLEY. I think that is all.

Mr. Manager BROWNING. That is all.

#### APPOINTMENT OF ATTORNEYS AND ALLOWANCE OF FEES

Mr. Manager BROWNING. Mr. President, at this point we wish to offer the petition in this case for the appointment of attorneys, and the order filed April 1, 1932, allowing the fee of \$14,000 to the attorneys Dinkelspiel & Dinkelspiel.

Mr. LINFORTH. As part of your offer, will you state or concede that the allowance was on account?

Mr. Manager BROWNING. I think the order shows how it was.

Mr. LINFORTH. The order shows it was on account.

Mr. Manager BROWNING. Yes; I think undoubtedly there will be further fees allowed there. It is only on account.

The PRESIDING OFFICER. The documents will be received.

(See U.S.S. Exhibits 40 and 41.)

#### EXAMINATION OF DELGER TROWBRIDGE

Mr. Manager BROWNING. Call Mr. Delger Trowbridge. Delger Trowbridge, having been duly sworn, was examined, and testified as follows.

By Mr. Manager BROWNING:

Q. Please state your name, place of residence, and occupation.—A. My name is Delger Trowbridge; my residence is Oakland, Calif.; and my occupation is attorney at law.

Q. Where is your office?—A. In San Francisco.

Q. What firm are you connected with?—A. I am a member of the firm of Cushing & Cushing.

Q. Were you connected with them when the receivership in the Golden State Asparagus case arose?—A. I think I



was temporarily absent, serving on the Industrial Accident Commission of the State of California, when the receivership arose.

Q. And you were not present when the receiver was appointed?—A. I was not.

Q. What was the first connection you had with the case?—A. My first connection with the case was shortly before the matter of the application of the receiver and his attorney for compensation for the first year's work came up.

Q. Please state what that was.—A. Mr. Erwin Richter, of our firm, was leaving on business for Washington, and the matter of the application of the receiver and his attorney for compensation was pending. Mr. Richter informed me fully of the whole situation and made certain suggestions as to what should be done at the time of the hearing of this application.

Q. Were you present at the hearing?—A. I was present at the hearing.

Q. Please state what occurred at that hearing.—A. The hearing was on Saturday morning, March 26, 1932. The court had a long criminal calendar, and the matter was not called up until about 20 minutes of 12. Upon the calling of the matter a short statement was made as to the nature of the application by the receiver and his attorney, and then various attorneys representing creditors stated their objection to the court's allowance of fees asked for by the receiver and his attorneys.

Q. Who were they who made those statements?—A. As I remember it, the leading attorney for the creditors was William J. Hayes, attorney for the San Francisco Board of Trade. There was a lawyer by the name of O'Donnell; there was a lawyer by the name of Arthur Johnson, representing about \$15,000 in wage claims, who appeared on behalf of the State commissioner of labor; and Mr. Fox, of the firm of Chickering & Gregory, representing the plaintiff American Can Co., with myself, representing the defendant, the Golden State Asparagus Co.

Q. Were all of these people in opposition to the fees that had been applied for?—A. They were.

Q. How much had been asked for?—A. \$15,000 was asked for in behalf of the receiver for the first 12 months' work and \$15,000 for the attorneys for the receiver for the first 12 months' work.

Q. Was there any objection to the application of the receiver?—A. No; there was not.

Q. What was the objection to?—A. The objection was to the allowance of the fees to the attorneys.

Q. What amounts were presented at that time by those objecting to the fees as adequate for the services that had been rendered?—A. As I remember it, Mr. O'Donnell stated to the court that he thought the fees should be not in excess of \$6,000 for the attorney. When he stated his objection, the court was evidently hostile to the objection by creditors.

Mr. HANLEY. We ask that that be stricken out.

The PRESIDING OFFICER. That may be stricken out. The witness will proceed.

The WITNESS. When he stated his objection, the court ordered him to take the witness stand and testify, as an expert witness, as to the reasonableness of the fees asked by Messrs. Dinkelspiel & Dinkelspiel. Mr. O'Donnell thereupon took the witness stand and stated that, in his opinion, the fees allowed should be not in excess of \$6,000.

Q. Were the ones that he ordered to take the witness stand the lawyers who were making the objection?—A. They were.

Q. Who else testified, if anyone?—A. I cannot remember the names at this time. I know that I did not take the witness stand, because I told the court that Mr. Richter had handled the matter from the beginning, that I was not familiar with the details, and I thought he could pass on the reasonableness of the attorneys' fees from his knowledge as a judge. So I did not take the stand.

Q. Did he invite you to take the stand?—A. I think he would have done so, but I forestalled him by making that statement.

Q. Did he invite the other attorneys there, except the one you have mentioned, to take the witness stand?—A. I do not remember whether Mr. Fox was invited to take the witness stand in that connection, but Mr. Fox, I know, took the witness stand in connection with the application of his firm for \$1,500 attorneys' fees and very kindly put in a word also in behalf of our firm in support of our application for \$1,500 for representing the defendant during the first year of the receivership.

Q. Were those fees allowed?—A. The \$15,000 fees were not allowed. As a matter of fact, the time for adjournment was impending; and in order that the thing could be disposed of quickly, Mr. Fox, of the firm of Chickering & Gregory, made the suggestion that any allowance made to the attorneys and the receiver be made on account. When that suggestion was made, Mr. Dinkelspiel rose and said that if such an order were to be made he would be agreeable to a lower amount being allowed, if it was understood that it was simply on account. Then testimony was taken, as I said before, about the fees of the attorney for the plaintiff and the attorney for the defendant, and then the matter was submitted and the court adjourned.

Q. When did you learn of the action of the court as to the allowance of those fees?—A. To state just what happened, Mr. Dinkelspiel telephoned me that an order had been made allowing \$14,000 on account for the receiver and for his attorneys. I said to him, "What order was made regarding the fees for the attorneys for the plaintiff and for the defendant." He said apparently no order was made; but he said, "I am preparing an order to present to the judge and I am putting those fees in, inasmuch as there was no objection by anyone to the allowance of those fees." Then the next thing I knew Mr. Dinkelspiel sent me through the mail a copy of the order as signed by the judge, and the last two paragraphs allowing \$1,500 to Chickering & Gregory and \$1,500 to Cushing & Cushing were stricken out in ink, and there was no order made one way or the other regarding their application.

Mr. Manager BROWNING. Take the witness.

Cross-examination by Mr. HANLEY:

Q. Mr. Trowbridge, you understand that the matter of your fees is still a subject of future application, do you not?—A. Technically, I would say that it is still under submission.

Q. With reference to the matter of the fixing of the fees, can you tell us who was sworn with reference to the reasonableness of the fee on that day?—A. The only witness who I can possibly identify as having taken the witness stand that morning was Mr. O'Donnell.

Q. Mr. Vincent O'Donnell, it developed upon the examination by Mr. Martin Dinkelspiel, had never been in a receiver case; is not that true?—A. I do not remember the details of his testimony.

Q. He was a young attorney, was he not?—A. I would say so.

Q. Was not this his first appearance even in the Federal court in a matter of that kind?—A. I have no information on that subject.

Q. Do you recall that when Mr. Martin Dinkelspiel examined him and detailed the amount and the value of the services that he finally said, "Yes; I believe \$15,000 is a reasonable amount to be allowed"?—A. He said that in answer to a hypothetical question of Mr. Martin Dinkelspiel, including a lot of services that Mr. Dinkelspiel did not perform.

Q. That was your opinion as to whether or not he had performed those services, was it not?—A. That was my information.

Q. You were there with Mr. Hughes, of the board of trade, were you not?—A. I was.

Q. William J. Hughes, since dead?—A. Yes, sir.

Q. He had been the attorney for a number of years of the board of trade?—A. That is correct.

Q. Do you recall the suggestion he made as to the value of the services?—A. He made a suggestion in accordance with an agreement between the attorneys for the creditors that the amount of \$15,000 asked for for the first year's services be allowed for the first 18 months.

Q. Thirteen months or eighteen months?—A. Eighteen months.

Q. Do you remember whether or not he said that in his opinion it was \$12,000 at the outside? Do you recall what he said?—A. Some such statement may have been made. It is not very clear in my mind now.

Q. As a matter of fact, however, when he was asked by the court and you were asked by the court if you had any question of the value of the services, did not the court say, "Do not make a statement, gentlemen, about it, but let us have sworn testimony." Do you recall that?—A. Not in that form; no.

Q. Did he ask you men who were objecting to the fees, "If you wish to testify to the value of the services, please do not do it by an opening statement, but let us make a record so I can have before me sworn testimony about the matter?"—A. He peremptorily demanded that we take the stand and testify to the value of the services that we were making statements about.

Q. In other words, you were all contending that certain fees were not proper and he said, "You are all lawyers, and if you wish to testify to the value of the services, please take the stand upon the matter", did he not?—A. He ordered us to take the stand.

Q. You did not take it, did you?—A. No; because I was not qualified as a witness, and so told the judge.

Q. But you did qualify as a witness or in the statement that you made there, did you not? You did qualify as a member of the firm of Cushing & Cushing?—A. I was simply stating our opinion as attorneys on information furnished to me.

Q. You testified at the hearing out in San Francisco, did you not?—A. I did.

Q. If I can refresh your memory, Mr. Trowbridge, I would like to do so by a few questions. Does this refresh your memory as to what took place:

Cross-examination by Mr. HANLEY:

Q. Now, on cross-examination you did hear Eugene O'Donnell say, knowing what was asked him on cross-examination, that the fee would be reasonably worth \$15,000?—A. I don't remember that.

Q. Did William J. Hayes, our former referee in bankruptcy, and one of our attorneys for the board of trade, fix any amount that he thought was a reasonable amount?—A. I cannot remember whether he did or not. I know he objected to the amount asked for, but I don't know if he fixed the definite amount he would allow.

Q. Did you, representing Cushing & Cushing, fix a reasonable amount to the judge and advise him?—A. (Interrupting.) By stating that the \$15,000 should cover 18 months' period instead of 12 months; yes, I did.

Q. So that you agreed that if the fees were to run on for the full period of 18 months, that \$15,000 was a reasonable fee?—A. I felt that probably that was the least that we could hope to cut down the amount of the fees. That was offered as a compromise suggestion.

Q. You were compromising, as attorney for the company that was in the hands of the receiver. You were not advising any unreasonable amount, were you—you don't want this committee to so understand you, do you?—A. I was giving the best advice to bring about the lowest figure we could hope to get.

Q. Kindly answer my question. You were not advising the court at that time to have the court allow an unreasonable fee, were you?—A. I would rather stand on that last answer, because—

Mr. SUMNERS (interrupting). I think that is sufficient. He has answered.

Mr. HANLEY. In any event, you did suggest that, for 18 months, \$15,000 was a fee that should be allowed?

The WITNESS. That is correct.

Did you give those answers as I have read them from the record of the subcommittee when they were in San Francisco between the 6th and the 12th of September 1932?—A. That testimony is correct with one exception. The word "least" should be "most."

Q. What?—A. The testimony that you read is correct except that the reporter has made a mistake and used the word "least" instead of "most."

Q. All right.—A. That is in the early part of the excerpt.

Q. Do you recall Judge Louderback asking Mr. Fox, of Chickering & Gregory, whether or not, after he testified about his own services, he had any suggestions to make, and Fox said that he did not like to make any suggestions at all? Do you recall that?—A. I remember that he did make

a suggestion that any fees that were allowed be allowed simply on account.

Q. And a credit in the amount that what you have stated, in your opinion, was reasonable on account?—A. That is my recollection.

Q. And the \$14,000 instead of \$15,000, as you suggested, was allowed on account? That is true, is it not?—A. That is correct.

Mr. HANLEY. That is all.

Redirect examination by Mr. Manager BROWNING:

Q. On the examination which has been referred to the question was asked you:

So that you agreed that if the fees were to run on for the full period of 18 months that \$15,000 was a reasonable fee?

And you stated your answer was:

I felt that probably that was the most that we could hope to cut down the amount of the fees. That was offered as a compromise suggestion.

May I ask you to explain why that was the most you hoped to cut it down?

Mr. HANLEY. We object to that. The Senate as the jury will take the testimony and his explanation now of what he intended to say has no part in the record.

Mr. Manager BROWNING. Counsel brought that out, and I think the witness should have the right to explain.

The PRESIDING OFFICER. The present occupant of the chair thinks that should be left to the determination of the court.

Mr. BLACK. Mr. President, I have a question I desire to have propounded.

The PRESIDING OFFICER. The clerk will read the interrogatory proposed by the Senator from Alabama.

The legislative clerk read as follows:

Q. What, in your judgment, would have been a reasonable fee for the services performed by the attorneys for the receiver?

The WITNESS. To answer that question fairly and honestly I should say that my opinion would be based on an examination of the files of work done by the attorneys and by conversations with various attorneys interested in the case, as I have already testified on direct examination that I had no connection with the case in the early part of it. However, I would say that a reasonable fee in this case should not have exceeded \$7,500.

By Mr. HANLEY:

Q. And still, notwithstanding the question you have just answered, as propounded by the Senator from Alabama, you told the committee that a fee of \$15,000 for 18 months was reasonable?—A. I told them that because I knew that was the best deal we could get for the creditors and the company.

Mr. Manager BROWNING. That is all.

(The witness retired from the stand.)

#### INTRODUCTION OF HOTEL FAIRMONT RECORDS

Mr. Manager BROWNING. Mr. President, on yesterday we requested to insert certain records of the Hotel Fairmont in the city of San Francisco, which were brought here by the auditor of that hotel, who is now in the hospital on account of an operation and would not be in attendance. I have submitted these to counsel for the respondent. As to some of them a ready agreement was given, and as to others judgment was withheld. I would request to know now if I may be permitted to insert those under agreement at this time as if the auditor were here himself to identify them.

Mr. HANLEY. We have no objection to their being inserted at this time in the record, with no comments, of course, upon them.

The PRESIDING OFFICER. The documents may be offered and received.

Mr. Manager BROWNING. I offer the registration card of the Fairmont Hotel in San Francisco, dated September 21, 1929: "Name, Sam Leake; street, Guest; city and State, San Francisco." I ask that it may be made a part of the record.

The PRESIDING OFFICER. That may be done.

(See U.S.S. Exhibit 42.)

Mr. Manager BROWNING. This has reference to room 26, which was occupied by Judge Louderback as heretofore



shown in the proof. I also offer the records of said hotel covering room 26 from September 1929 to and including April 1933.

The PRESIDING OFFICER. Do you wish to have these printed in full in the RECORD?

Mr. Manager BROWNING. Yes, sir.

The PRESIDING OFFICER. That may be done.  
(See U.S.S. Exhibit 43.)

Mr. Manager BROWNING. I also offer the record of room 679, Fairmont Hotel, occupied by Mr. and Mrs. Leake, and by Mr. W. S. Leake, from January 1928 to and including April 1933, and ask that they be printed in the RECORD.

The PRESIDING OFFICER. That may be done.  
(See U.S.S. Exhibit 44.)

Mr. Manager BROWNING. I further offer the original telephone sheets of the daily calls of the Fairmont Hotel in San Francisco on the dates of March 11, 1930, and March 13, 1930, for the special purpose of identifying two calls, one on each date, from room 679. The name of the call was from "Leake" to "471 Woodside" on each date.

The PRESIDING OFFICER. They may be received.  
(See U.S.S. Exhibit 45.)

Mr. Manager BROWNING. I understand that counsel for the respondent are willing to stipulate that in 1930 the telephone directory of San Francisco showed that "471 Woodside" was the residence telephone number of John W. Short.

Mr. HANLEY. That is admitted.

(At this point Mr. Manager BROWNING handed Mr. Hanley a paper and Mr. Hanley said:)

The last offer made is only a summary made in lead-pencil writing of the sick auditor. I think the original records show these amounts, so I think his lead-pencil memorandum, without any chance to check it, ought not to be offered at this time. There is no objection to the record itself, but there is to the lead-pencil offering.

Mr. Manager BROWNING. This pencil memorandum shows how the monthly payments were made, whether by Judge Louderback's check or whether by cash by Mr. Leake for room 26 in the Fairmont Hotel from October 1929 to April 1933. I offer this to show or indicate how the payments were made for the bill for this room.

Mr. HANLEY. I think the record would be the best evidence and not the summary of the record made by the absent witness. We will have later the canceled checks.

The PRESIDING OFFICER. Why not save time by allowing it to go into the RECORD subject to any correction that respondent may find it necessary to make?

Mr. HANLEY. That is all right.

Mr. Manager BROWNING. That may be done.

The PRESIDING OFFICER. It will be received with that understanding.

(See U.S.S. Exhibit 46.)

#### EXAMINATION OF SIDNEY M. EHLMANN

Mr. Manager BROWNING. Call Mr. Ehrmann.  
Sidney M. Ehrmann, having been duly sworn, was examined, and testified as follows:

By Mr. Manager BROWNING:

Q. Please state your name, your place of residence, and your profession.—A. My name is Sidney M. Ehrmann; I reside in San Francisco, and I am an attorney at law.

Q. Are you a member of the firm of Heller, Ehrmann, White & McAuliffe?—A. Yes, sir.

Q. When the controversy over the appointment of Mr. Strong arose, where were you?—A. I was in London at the time.

Q. I will read you this statement from the testimony of Judge Louderback, given before the committee on the 16th day of January last:

Let me put it very plain to you. The firm of Heller & Ehrmann is a strong political firm in San Francisco. Mr. Ehrmann is quite a power; also I had a sentimental reason because of the friendship of Mr. Ehrmann and my brother. I was sorry to see the whole thing, and I was determined that there would be no criticism of that estate in the event I had to remove Strong.

And further the statement is made that you were a regent of the University of California. I will ask you if, in fact, you were a regent at that time.—A. I was not.

Q. Are you one now?—A. I am a regent now.

Q. When did you become a regent?—A. I was appointed a regent in October 1930.

Q. Were you present at the hearing on the fees that were allowed in this case?—A. Yes, sir; I was present.

Q. It is the Russell-Colvin case that I have reference to.—A. Yes, sir.

Q. In what capacity?—A. I went there at the instance of the San Francisco Stock Exchange to be merely an observer and report to them what had happened.

Q. Did you have any standing in the court at that time as an attorney in the case?—A. I had no standing whatsoever as an attorney in the case, because we represented no one in court.

Q. What was the interest of the stock exchange in the matter?—A. The interest of the stock exchange was this—that they had desired from the outset, in accordance with their usual custom, to have as inexpensive and speedy a liquidation of the affairs of the bankrupt brokerage concern as was possible; and they had received complaints, I understand, from creditors in regard to the fees that were applied for—a total of \$128,000—and they wanted to know from me what could be done about it. I said, "I do not see that anything can be done about it. You have no standing in court."

Mr. LINFORTH. Just a minute. Mr. President, under the rule established, it is incumbent upon us to object to an answer, if not responsive or improper, before it is concluded. For that reason we interrupt the witness and object to the answer and move to strike it out upon the ground, first, that it is not responsive to the question and, second, that it is incompetent and hearsay so far as the respondent is concerned.

The PRESIDING OFFICER. The Chair thinks there is some merit in the contention of the respondent. He will not order the answer stricken out; but the witness is directed to answer the question as far as the question requires an answer, and then stop.

By Mr. Manager BROWNING:

Q. Had the stock exchange in fact received complaints from creditors with regard to the cost of administration?

Mr. LINFORTH. One moment, Mr. President. We object to that question unless the witness answers of his own knowledge, and not through hearsay.

The WITNESS. I can only answer that in this way, that I am counsel for the stock exchange—

The PRESIDING OFFICER. Just a minute, Mr. Witness. You are to answer if you know of your own knowledge.

The WITNESS. Well, Mr. President, I only know of my own knowledge, as counsel for the exchange, of communications that have come to the secretary, and which he informs me of. No creditor came to me personally in the exchange; but a creditor, or two creditors, did speak to me in the court room.

By Mr. Manager BROWNING:

Q. Then you do know of those two complaints?—A. I know of those two complaints. They came up and spoke to me in the court room.

Q. And the others came to you through the due course of your relationship as attorney for the stock exchange?

Mr. LINFORTH. One moment. We object to that as being hearsay and incompetent and not binding on the respondent.

The PRESIDING OFFICER. The present occupant of the chair feels that the evidence of the men who made the complaints would be the best evidence here. This witness may relate what he knows as to complaints that he himself received from those who made them.

Mr. Manager SUMNERS. Mr. President, will the President permit a suggestion from the managers?

The PRESIDING OFFICER. Certainly.

Mr. Manager SUMNERS. We quite appreciate the correctness of the ruling of the present occupant of the chair, and we do not want to encumber the RECORD; but we hope the present occupant of the chair will appreciate the fact that it is 3,000 miles from here to the place where many

of these witnesses reside. We want to proceed substantially within the rules but to get before the Senate as clearly as we can the picture that the witnesses may be able to give.

The PRESIDING OFFICER. The Chair appreciates the difficulties under which counsel may be laboring.

Mr. Manager SUMNERS. We do not insist, because this is the responsibility of the Senate, and we are just doing the best we can under the circumstances.

The PRESIDING OFFICER. The Chair thinks that if the rules are followed the hearing will be expedited and the facts will be elicited quite as readily.

By Mr. Manager BROWNING:

Q. So you were there because of objections made by the creditors of the concern?—A. I was in court during that entire hearing.

Q. How long have you or your firm represented the stock exchange of San Francisco?—A. Ever since I became a member of the firm originally known as "Heller, Powers & Ehrmann", in 1905. Before that time I was employed by that firm; and the senior member of the firm, Mr. Heller, had been attorney for the stock exchange from the early nineties.

Q. Have you known, throughout that length of time, of the liquidation of other members of the stock exchange?—A. Yes, sir.

Q. Can you now recall any of them?—A. I can recall several cases which were liquidated in the stock exchange itself. The president and a committee from the board of governors acted in the capacity of receivers, and relied upon my firm for such legal advice as was necessary in the liquidation.

Q. What are the names of those particular cases?—A. There is one in particular—there are one or two I would not care to mention, because members of those firms are again in business—but I recall two that I think there is no objection to mentioning. One was the Schwartz matter, Harry Schwartz, and the other was Mr. Gregg.

Q. What was the policy of the exchange with regard to these liquidations?

Mr. LINFORTH. Just a minute.

The PRESIDING OFFICER. The Chair does not see the materiality of that.

Mr. Manager BROWNING. Mr. President, if I may be indulged just a moment, it has been clearly indicated that one manner of defense of the conduct of the respondent in this case is the activity of the stock exchange with regard to the liquidation. We do feel that this man, who has been attorney for that concern for 28 years, should be permitted, if he knows—and he does say that he knows—to describe the attitude that the stock exchange always takes toward the liquidation of its members who get into financial difficulty, and to tell the method by which that liquidation is made. We do feel that that is material.

Mr. LINFORTH. Mr. President, may I add that, of course, we are not here trying the attitude of the stock exchange in other cases. If we were, it would not be material unless they brought home knowledge to the respondent, at and prior to the time that he made the order in question, that he knew of the attitude of the stock exchange in these other matters.

Mr. Manager BROWNING. One word, Mr. President; and that is that this will establish the unjustified suspicion, if there was such a thing, on the part of the respondent at that time.

The PRESIDING OFFICER. The present occupant of the chair does not see the materiality of the inquiry and will sustain the objection.

By Mr. Manager BROWNING:

Q. At the hearing on the fees, when the matter was closed, did you receive any communication from Judge Louderback?—A. I received no direct communication from Judge Louderback; but on the evening of the second day of the hearing—

Mr. LINFORTH. May I interrupt under the rule, Mr. President? The witness has answered the question. I submit that that kind of an answer calls for no explanation.

The PRESIDING OFFICER. The witness can answer "yes" or "no" and then explain.

The WITNESS. I would say "yes." On the evening of the second day, and after the hearing was adjourned, about half-past 5 to 6 o'clock, the crier of the court told me that Judge Louderback would like to talk to me in chambers, and I told him I declined to go.

Mr. LINFORTH. Just a moment, may it please the President. We move to strike out that answer as being hearsay and incompetent and not binding on the respondent.

The PRESIDING OFFICER. The Chair will overrule the objection, because he assumes counsel for the proponents will follow up the question with others and that it is laying the foundation for other questions. On that ground the Chair will admit it.

Mr. Manager BROWNING. Mr. President, of course we show that for what it is worth, of its own value.

The PRESIDING OFFICER. It is admitted.

Mr. Manager SUMNERS. Will the Chair indulge the managers for just a moment?

The PRESIDING OFFICER. Certainly.

Mr. Manager SUMNERS. As bearing upon the admissibility of the testimony sought to be elicited from this witness with regard to the interest and the custom of the stock exchange with reference to their members who get into financial difficulty, we desire to call the attention of the Chair to a very brief quotation from the opening address of the attorney for the respondent, which appears near the bottom of page 97, the closing words in the paragraph which ends with the word "exchange." Counsel for the respondent made this statement:

We will show you why the stock exchange was so anxious to control the appointment not only of the receiver but to have appointed the attorney for the San Francisco Stock Exchange.

The respondent, of course, has not yet put on his testimony. We do not want to take the time of the court unnecessarily; but this witness for practically 30 years has represented the stock exchange as its counsel, and therefore, as every lawyer knows, is familiar with the customs and with the motives and with the interest of his client. This record shows that his client was interested in the inception of this matter in having its auditor and having its counsel assist in winding up the affairs of this particular concern.

We want to show that there was no deviation from this general policy with regard to this particular concern, but that, for the protection of the reputation of its own members, and for the protection of the interests of the creditors of a member, in all instances it was the custom of the exchange to undertake to procure these liquidations through those agencies which it controlled, and by this witness we want to show that he was carrying out a long-established custom which we believe it may be reasonably assumed a resident of that community, a judge on the State bench, and later on the Federal bench, at least would accept as knowledge that falls within the category of common knowledge, insofar as his group of persons is concerned. We do not want to insist, but we want to lay clearly before the court the motives which prompt the managers in attempting to elicit this information, and to show the true character and the true relationship of the stock exchange with regard to this particular transaction.

The PRESIDING OFFICER. I assume that the respondent may have known of it, for he is in no way bound by that custom. If the purpose as announced by the attorney for the respondent is carried out, and evidence is adduced here in support of the statement made in the opening address, then this testimony will be quite proper, but until that time the Chair does not think it is proper.

Mr. Manager SUMNERS. We quite understand that. I make this statement, not in insisting, but in explanation of the attitude of the managers. There are four members of this firm here, and we are trying to make it possible for them to go if they can.

Mr. LINFORTH. Mr. Manager, you recall that we are through with two members of that firm.

Mr. Manager BROWNING. Mr. President, we do not concede that counsel for the respondent has a right to dismiss our witnesses until we get ready to dismiss them. Of course, they have been very accommodating.



The PRESIDING OFFICER. It is not necessary to take up the time of the court with that kind of controversy. Proceed with the examination.

Mr. Manager BROWNING. That is all with this witness for us.

Cross-examination by Mr. LINFORTH:

Q. You not only attended the hearing of the application for fees, but you were also a witness, were you not?—A. I was subpoenaed as a witness.

Q. And you testified as a witness, did you not?—A. Yes, sir.

Q. I want to call your attention to page 30 of the record and ask you if at that time and upon that hearing you testified as follows:

I do not in any way underestimate the value of the services, but I cannot help basing my opinion on the fact that I have given an estimate, or my firm has given an estimate, of what the legal fees would be in case of a receivership, and naturally I may be influenced in that respect.

I want to call your attention particularly to what follows:

I want to say right here that the work done has been excellent, both on the part of the receiver and on the part of the attorneys, so far as I have heard from every source.

Did you so testify before Judge Louderback on that hearing and before he made any order?—A. I did.

Q. And was that your then opinion?—A. Based on the evidence that I heard, that was my opinion, and still is, on all the evidence that I heard given in that case.

Q. And was it your opinion at that time that the work done, both by the receiver and by his attorneys, had been excellent from every source that you had heard from?—A. From any source I had heard from, the administration had been very well carried on, excellently carried on.

Q. Both by the receiver and by his attorneys?—A. As far as I had heard. I heard most of the detail in the courts on the testimony of the receiver and his attorneys.

Mr. LINFORTH. No further questions.

The PRESIDING OFFICER. Have the managers any further questions?

Mr. Manager BROWNING. That is all.

The PRESIDING OFFICER. The witness will be excused.

Mr. Manager BROWNING. Just one moment, if I may ask one question.

Redirect examination by Mr. Manager BROWNING:

Q. At that time what did you testify that, in your opinion, the services of the attorneys were worth in that case?—A. I testified that, in my opinion, the outside figures would be between \$20,000 and \$25,000.

Mr. Manager BROWNING. That is all.

Recross-examination by Mr. LINFORTH:

Q. Mr. Ehrmann, I have a few more questions, then. Did you not upon that hearing testify in substance that prior to any work being done in the receivership matter your firm had given an estimate to the stock exchange of what you thought your firm would charge if you people were the attorneys?—A. Yes, sir; I understand that an estimate was given as to the total fees that would be payable in the event of liquidation through court. That was done because the stock exchange had previously liquidated these partnerships and knew what the costs were.

Mr. LINFORTH. Mr. President, in line with the policy established I interrupt the witness and move to strike out the latter part of his answer as not responsive and not in explanation of the answer given.

The PRESIDING OFFICER. It seems to the Chair that the answer is responsive, though going perhaps beyond the necessity. I overrule the objection.

By Mr. LINFORTH:

Q. That estimate to which you referred in the testimony which you gave was an estimate which your firm gave to the stock exchange, was it not?—A. Yes, sir; it was an estimate of what the court costs ought to be, both for the receiver and for the attorneys for the receiver.

Q. You did not give that estimate to Mr. Strong, the receiver, but you gave it to the stock exchange. Is that correct?—A. It was reported to the secretary of the stock

exchange, who made the inquiry what the costs of such a receivership should be.

Q. Is it not the fact that in giving your testimony on this application before Judge Louderback in words or substance you stated that you could not keep and you could not help from basing your opinion on the fact that your firm had given an estimate as to what the fees to the stock exchange would be in case of receivership?—A. I said that, Mr. Linforth, in starting to give my testimony, and I was halted from all testimony of that kind by the counsel for the respondent—

Mr. LINFORTH. I again interrupt, Mr. President, and submit the answer is not responsive in any sense to the question.

The PRESIDING OFFICER. The witness might have answered that "yes" or "no" and explained why he answered "yes" or "no." I overrule the objection.

The WITNESS. I wanted to say further in explanation that that was given in connection with testimony given to me—that was given by me—that, regardless of that fact, and based on the evidence I had heard and examined, the services were worth between 20 and 25 thousand dollars at the outside.

By Mr. LINFORTH:

Bearing on the question of the fees and your estimate, did you not give this answer at that time?—

My opinion has practically been formed by the fact that my firm told the stock exchange what would approximate the charge.

Did you give that answer at that time?—A. If it is in the record there, I did, Mr. Linforth.

Q. Would you like to see it?—A. I quite take your word for anything you read from the record, sir.

Q. Thank you. We have known each other a long time.—

A. I have known you so long that I quite appreciate that fact.

Q. When you gave that answer you meant it, of course, did you not?—A. Yes, sir.

Mr. LINFORTH. No further questions.

Redirect examination by Mr. Manager BROWNING:

Q. Mr. Ehrmann, will you explain about the report to the stock exchange on which you have been interrogated, giving an estimate of what your firm would charge? How did that come about?—A. It comes about this way. In these previous liquidations that took place in the stock exchange there was no charge for the receivership, because it was done through the president and a committee of the board of governors, and the charges of the attorneys were very small. In the Schwartz matter, for example, which involved between, I will say, three and four hundred thousand dollars—

Mr. LINFORTH. Just a moment.

The PRESIDING OFFICER. I think that is not called for.

Mr. Manager BROWNING. Mr. President, with all deference, if I may be permitted a word, counsel for the respondent asked specifically about the report he gave to the stock exchange, or which his firm gave to it, as to the estimate of what they would charge; and it was interwoven with the testimony he gave, which was quoted here from the record by counsel for respondent; and I think that under the rules surely he should be permitted to explain what that was on which this testimony is said to have been based.

The PRESIDING OFFICER. Counsel is quite right; the witness may testify and say what report he gave to the stock exchange.

Mr. Manager BROWNING. All right.

Mr. LINFORTH. Mr. President, may I add a remark? The question I asked the witness related to an estimate his firm gave to the stock exchange about this very case, not the Schwartz case or some other case, and whatever they did in regard to this particular case we have not the slightest objection to.

The PRESIDING OFFICER. That is my recollection, and it is quite proper for the witness to testify regarding that. Counsel may interrogate him on that.

By Mr. Manager BROWNING:

Q. Will you explain, Mr. Ehrmann, about the report which your firm made to the stock exchange on the fee which it

would cost to liquidate this estate?—A. My firm reported to the stock exchange that they were unable to definitely state what the services would entail, but that in any event they would say that the attorneys' fees would not exceed \$20,000.

Q. What about the receiver's fees? Did you make any report on that?—A. I understand—I have not heard this except through the secretary of the stock exchange—that the receiver was not to receive in excess of \$15,000. I may say those things were told me when I was asked to attend the hearing.

Mr. LINFORTH. Then I move to strike out those answers upon the ground that they are hearsay.

The PRESIDING OFFICER. Mr. Witness, were you told under what circumstances these statements were made?—A. No; these statements were made to me.

The PRESIDING OFFICER. By whom?

The WITNESS. By the president and secretary, as I recall it. I spoke to both of them before I was instructed to go out as an observer on this application for fees that totaled \$128,000.

Mr. Manager BROWNING. That is all.

Mr. McKELLAR. Mr. President, I have a question which I desire to have asked the witness.

The PRESIDING OFFICER. The Senator from Tennessee propounds an interrogatory, which the clerk will read.

The legislative clerk read as follows:

Do you know John Douglas Short, and can you give us some facts about him? Can you advise us as to his ability and his integrity? How long had he been practicing law when he was appointed attorney for the receiver? Was he a lawyer in a firm, or was he simply a lawyer employed by a firm?

The PRESIDING OFFICER. Mr. Clerk, let me suggest that you read the first interrogatory, and let us get an answer to that, and then we can proceed with the other branches of the question.

The legislative clerk read as follows:

Q. Do you know John Douglas Short and can you give us some facts about him?

The WITNESS. My first acquaintance with John Douglas Short was at the time of this hearing on the application for fees. I did not know him previously.

The legislative clerk read as follows:

Can you advise us as to his ability and his integrity?

The WITNESS. Not from my personal knowledge; only from what I have heard.

The legislative clerk read as follows:

How long had he been practicing law when he was appointed attorney for the receiver?

The WITNESS. I can give that only from what I have heard, not from my knowledge.

Mr. LONG. Mr. President, a parliamentary inquiry. Could the witness not give his knowledge on both those questions? Could he not give both answers on his knowledge?

The PRESIDING OFFICER. In the opinion of the Chair, if he does not know of his own knowledge, but only from what he heard, it would not be admissible. Of course if he knows what the man's reputation is in the community he can testify to that; if he does not know, his answer would be immaterial.

Mr. McKELLAR. I have not the question before me, but I will amend it so as to include his general reputation.

The PRESIDING OFFICER. The Senator from Tennessee amends his interrogatory and the clerk will read it as amended.

The legislative clerk read as follows:

Q. Can you advise us as to his ability and his integrity from reputation?

The WITNESS. I do not think Mr. Short had established a reputation at the bar, and I had heard nothing as to his ability, one way or the other. I cannot advise as to that. I generally think I would have heard about his ability had it been of any outstanding character.

The legislative clerk read as follows:

Q. How long had he been practicing law when he was appointed attorney for the receiver?

The WITNESS. I think he had been practicing law for 4 or 5 years.

The legislative clerk read as follows:

Q. Was he a lawyer in a firm or was he simply a lawyer employed by a firm?

The WITNESS. He was a lawyer employed by a firm.

Mr. McKELLAR. I will submit one other question.

The PRESIDING OFFICER. The Senator from Tennessee offers a further interrogatory, which the clerk will read.

The legislative clerk read as follows:

Q. How long have you been at the bar in San Francisco, and have you enjoyed an extensive practice, and have you a general knowledge of lawyers there?

The WITNESS. I was admitted to the bar in 1897 but did not commence to practice until 1 year later, in 1898. Consequently I have been at the bar for 35 years. I have quite an extensive practice and am well acquainted with members of the bar. In the last 10 years, I want to say, I have not become acquainted with the younger men in the way that I know men like Mr. Linforth and Mr. Hanley.

Mr. BLACK. I desire to propound an inquiry.

The PRESIDING OFFICER. The Senator from Alabama propounds an interrogatory, which the clerk will read.

The legislative clerk read as follows:

Q. Do you know the general character and reputation of W. S. Leake in San Francisco?

The WITNESS. I think I have heard him discussed a good deal.

The legislative clerk read as follows:

Q. If so, is his general character good or bad?

The WITNESS. If I had to answer that question categorically, I would say that I have not heard him praised.

The PRESIDING OFFICER. Are there any further questions desired to be asked by Senators?

Mr. BLACK. In order that I may get an answer to my question, I should like to ask another question.

The PRESIDING OFFICER. The Senator from Alabama propounds a further inquiry, which will be read by the clerk. The legislative clerk read as follows:

Q. Is Mr. Leake's general reputation for honesty and integrity good or bad?

The WITNESS. I do not know. I cannot answer that question.

The PRESIDING OFFICER. Are there any further questions?

Mr. Manager BROWNING. I have no further questions to ask, Mr. President.

Recross-examination by Mr. LINFORTH:

Q. Mr. Ehrmann, in the last 20 years have you come in contact with Mr. Leake?—A. No, sir.

Q. In the last 20 years have you come in contact with any of Mr. Leake's friends or associates?—A. I do not think so.

Q. In the last 20 years have you come in contact with anyone who, to your knowledge, has come in contact with Mr. Leake?—A. I have heard people talk about Mr. Leake on various occasions. I do not know what their contacts with him were.

Mr. LINFORTH. I think that is all.

Mr. Manager BROWNING. That is all.

The PRESIDING OFFICER. The witness is excused.

RE-EXAMINATION OF DELGER TROWBRIDGE

Mr. Manager BROWNING. Call Mr. Delger Trowbridge again.

Delger Trowbridge, having been previously duly sworn, was recalled and testified as follows:

By Mr. Manager BROWNING:

Q. Mr. Trowbridge, do you remember the origin of the claim against the Lumbermen's Reciprocal Association in the name of Helen Lay that resulted in a receivership in that case?—A. I remember that, Mr. Browning.

Q. Do you remember the date when it arose, approximately?—A. Approximately, July 24, 1930.

Q. What was the first information you had about it—before asking that question I will ask in what official capacity you were acting at that time?—A. I had been for



some 2 years a member of the Industrial Accident Commission of the State of California.

Q. And was it in that capacity that you learned of this claim?—A. My connection with that matter was entirely as a member of the Industrial Accident Commission.

Q. Please relate how the claim came to your attention.—A. Do you want me to give the history of the beginning of it?

Q. Yes; briefly.—A. About—

Mr. HANLEY. Mr. President, just a moment. I submit that we have listened to histories until it is getting tiresome. I think we ought to have questions put so we will be in a position to make legal objection to testimony, and I object now to the witness making a statement that will be largely hearsay testimony until we have a chance to object to it in legal form.

The PRESIDING OFFICER. The managers on the part of the House in the conduct of their examination must be allowed some latitude, and the Chair overrules the objection.

Mr. Manager SUMNERS. Mr. President, may I make an apology?

The PRESIDING OFFICER. The manager may proceed.

Mr. Manager SUMNERS. I am advised by my associates that a rule was announced under which only one manager would be permitted to address the Chair or the Senate sitting as a court with reference to matters, and, not understanding that rule, I offered some observations a moment ago with regard to the admission of testimony. I was not aware of the rule, and I make that apology to the Chair and to the Senate sitting as a court.

The PRESIDING OFFICER. The Chair will say that there was no objection to the remarks of the manager, and the Members of the Senate well understood that what he said was quite in order.

The WITNESS (continuing). About July 23, 1930, I received a call from Mr. Roy Bronson, a prominent practitioner before the Industrial Accident Commission. He told me that he was attorney in California for the Lumbermans Reciprocal Association, an insurance company of Texas, which wrote a lot of compensation-insurance business in California. He told me that the company in Texas was having financial difficulties and was drawing large sums of money out of the account in California; that he was afraid that there was going to be a smash, and that the actions of the Texas officials would prejudice the California creditors. I said to Mr. Bronson, "What has that got to do with me?" He said, "Well, we would like to arrange it so that we can get a better receiver appointed to protect the funds in California." He explained that the insurance commission in the State of California had no power to act in the matter until a receiver was appointed in Texas, and that there was no information that a receiver in Texas was about to be appointed—that is, within the next few hours. He also stated that in order to get into the Federal court they had to get a claim for \$3,000.

The PRESIDING OFFICER. The Chair will suggest that all that evidence is purely hearsay and the time of the Senate sitting as a court should not be taken in rehearsing these things. The witness may say as a result of the conversations with these people what he did; that is quite proper; but as for restating the conversations that he had with various people in the course of these transactions, that, to the mind of the present occupant of the chair, is wholly immaterial, and is needlessly taking up the time of the Senate.

By Mr. Manager BROWNING:

Q. As a result of these conversations and following them, was a claim presented to you for your action?—A. There was a claim presented for our action by a Helen Lay, who was the widow of a workman who was killed during the course of his employment, and, with the understanding that in case of a receiver being asked for in the Federal court the State insurance commissioner would be recommended by the attorneys who were interested, we consented to make an award for Mrs. Lay in the sum of \$5,000 forthwith. In order to do that it was necessary for the attorneys for the defendant insurance company to waive notice of hearing and consent to the commutation of the award to an immediate payment of \$5,000.

Q. Was that consent given?—A. What consent?

Q. To waive all of that?—A. Yes; the insurance company representative waived notice of hearing and agreed to the payment of the lump sum of \$5,000 forthwith.

Q. Was that an absolute allowance of the claim, or was there any condition attached to it?

Mr. LINFORTH. Just a moment. We object to that, may it please the Chair, upon the ground that if it was not absolute and was conditional it is surely the subject of a writing, and the writing would be the best evidence.

By Mr. Manager BROWNING:

Q. Do you have certified copies of your action on that claim with you, Mr. Trowbridge?—A. I think I furnished the managers with a copy this morning.

Q. I hand you those documents and ask you to state what they are.—A. I hold here a certified copy of the application for adjustment of claim, findings, and award, filed July 28, 1930; petition for rehearing by the Bos Construction Co. filed August 5, 1930; order granting petition for rehearing of defendant Bos Construction Co. filed August 8, all certified by the assistant secretary of the Industrial Accident Commission under seal of the commission.

Mr. Manager BROWNING. We offer these in evidence.

The PRESIDING OFFICER. They may be received.

(See U.S.S. Exhibit 47.)

The WITNESS. I have also here a certified copy of the order denying the petition for writ of review against the order of the commission granting the petition for rehearing, certified by the clerk of the Court of Appeals of the State of California, which would complete the documentary records just stated.

The PRESIDING OFFICER. Is it the desire of counsel to have the last document also offered?

Mr. Manager BROWNING. Yes; we offer that.

The PRESIDING OFFICER. It may be received.

(See U.S.S. Exhibit 48.)

By Mr. Manager BROWNING:

Q. Was the first order made a conditional order?

Mr. LINFORTH. We object to the question as to whether or not it was a conditional order upon the ground that the order speaks for itself.

The PRESIDING OFFICER. Is the inquiry directed to the order which has just been introduced?

By Mr. Manager BROWNING:

Q. Was the first order made a conditional order?

The PRESIDING OFFICER. Would it not save time to ask the question rather than to have the order read?

Mr. LINFORTH. With that suggestion I withdraw the objection.

The PRESIDING OFFICER. The Official Reporter will read the question.

The Official Reporter read as follows:

Was the first order made a conditional order?

The WITNESS. Do you mean conditional as a matter of law or as a matter of fact?

By Mr. Manager BROWNING:

Q. Was it subject to be revoked? I mean, was there a condition in it so it could be revoked by action of the commission?—A. What you mean is that under the law we had the power to grant the petition for rehearing if the petition were filed and the petition to reopen under the Workmen's Compensation Act. Under the law the order could be reviewed and set aside in those two manners.

Q. Do you have any personal knowledge when the application was made for receivership based on this claim that you had allowed?—A. I have personal knowledge through the papers in the clerk's office in the United States District Court for the Northern District of California, from my own examination of them.

Q. What representation was made to you, before the granting of the order, as to who the receiver would be in this case?

Mr. LINFORTH. We object to that as not in any way, shape, or form binding upon the respondent and because it calls for hearsay.



Mr. Manager BROWNING. If it is not competent for that purpose, of course, the Senate as a court would not consider it; but if I may be permitted to say, our theory of the case is that the State commissioner of insurance, who was finally determined under the law to have exclusive jurisdiction of the administration of this estate, thought he had the assurance, and this commissioner when he granted the claim thought he had the assurance that the commissioner would be appointed receiver in that case. I was merely trying to show that fact.

The PRESIDING OFFICER. If the insurance commissioner has some knowledge of this case that is material, he is the best evidence. You should not offer hearsay evidence of this character if that is the fact.

By Mr. Manager BROWNING:

Q. After the granting of this claim or after favorable action on the claim, was the petition filed for a rehearing?—A. The petition for a rehearing was filed.

Q. When?—A. As I remember the record, it was on August 5, 1930. I would like to consult the certified copies of the record again. [After examining the papers.] It was filed August 5, 1930.

Q. Were you present in the hearing on the receivership when it was had before Judge Louderback?—A. I was present at a hearing before Judge Louderback on August 8, 1930, involving the question of whether the receivership could be vacated or not, and also whether the receiver appointed by Judge Louderback should have the right to continue with the receivership, and I believe he asked for an injunction restraining the State officials from exercising any jurisdiction in the matter of that case.

Q. In the meantime the Federal receiver had been appointed by Judge Louderback?—A. Yes; that is correct.

Q. Who was it?—A. Samuel Shortridge, Jr.

Q. Who was appointed as counsel for him?—A. Marshall Woodworth.

Q. In the meantime the State commissioner of insurance had contested the right in the Federal court, if I understand it, for this receiver to act?—A. He had filed a petition to revoke the appointment of Samuel Shortridge, Jr., as receiver of this company.

Q. And it was in the hearing on that petition in which you appeared in court?—A. That is correct.

Q. In what capacity did you appear?—A. I appeared as a member of the Industrial Accident Commission and testified regarding the actions of the commission.

Q. What testimony did you give before Judge Louderback at that time with regard to this petition?

Mr. HANLEY. If it is in writing we ought to have it.

The PRESIDING OFFICER. That would be the best evidence.

By Mr. Manager BROWNING:

Q. Do you know whether a record was made of your evidence or not?—A. I believe there was. I think it appears in the transcript on the appeal of the Lumbermen's Reciprocal Association case to the United States Circuit Court of Appeals.

Mr. Manager BROWNING. Mr. President, we are going to ask the witness to stand aside temporarily so we may get the record. It is in the Judiciary Committee room. I apologize for not having it present because I did not know that such a point was going to be raised. We have a certified copy of the transcript which we want to present and verify.

The PRESIDING OFFICER. Cannot counsel agree as to the general purport of the testimony?

Mr. HANLEY. I think we can, although there are certain parts of the cross-examination that Mr. Bronson made of this witness that we want made a part of the record.

The PRESIDING OFFICER. Very well. The witness may stand aside temporarily.

(The witness retired from the stand.)

#### PHYSICAL CONDITION OF WITNESS EDWARDS

Mr. LINFORTH. Mr. President, may I suggest to the honorable managers that Mr. Edwards, a witness subpoenaed, has notified us that he has an infection of the throat and ear and desires to go to the hospital. We have had him in wait-

ing this morning and I understood from Mr. Manager Perkins that he was to be called so he could be excused. I merely call attention to that in case the managers have overlooked it.

Mr. Manager BROWNING. Did we subpoena him?

Mr. LINFORTH. No, you did not; but my information was that you gentlemen asked him to be here, that you desired him. If you do not desire him, I would, under these conditions, ask leave to call him out of order as our own witness.

The PRESIDING OFFICER. What is the disposition of the managers?

Mr. Manager BROWNING. We do not care to put him on at this time. So far as counsel's application is concerned, we do not resist it. We are perfectly willing for them to put him on if they desire.

The PRESIDING OFFICER. Does counsel for the respondent feel that this is absolutely necessary at this time? Is it not possible that the witness can be here in a day or two?

Mr. LINFORTH. The witness advised me that he had picked up this infection in Chicago and that he had been doctoring it ever since he received it and he was afraid he would be ordered into the hospital. I would like for you, Mr. President, to interrogate him to see whether the situation is so serious that he should be called out of order.

Mr. Manager SUMNERS. We do not insist upon the Presiding Officer interrogating the witness to ascertain the fact. We are perfectly willing for him to come on.

The PRESIDING OFFICER. The House managers have no objection to his appearing at this time?

Mr. Manager SUMNERS. None at all.

Mr. LINFORTH. The Sergeant at Arms has just advised me that the witness left without waiting to hear further from us.

#### EXAMINATION OF THOMAS W. SLAVEN

Mr. Manager BROWNING. We will call Mr. Slaven. Thomas W. Slaven, having been duly sworn, was examined and testified as follows:

By Mr. Manager BROWNING:

Q. State your name, place of residence, and profession.—A. Thomas W. Slaven, Berkeley, Calif., attorney.

Q. With what firm are you connected?—A. Bronson, Bronson & Slaven.

Q. Were you so connected with them when the Lumbermen's Reciprocal Association matter arose?—A. I was.

Q. What was your first connection with the case?—A. It was about 3 days before the receiver was appointed when Mr. Roy Bronson, who had been handling the matter, told me he was leaving town and asked me to check up at the Industrial Accident Commission and see if an award had been issued out there in the case of Lay against Lumbermen's Reciprocal Association.

Q. Did your firm at that time represent the Lumbermen's Reciprocal Association?—A. We did.

Q. Who represented the petitioner in that case?—A. Mr. Reisner—J. D. Reisner.

Q. Of what firm, if any?—A. I believe it was Reisner & Deming.

Q. At the time the application for receivership was made before Judge Louderback were you in attendance?—A. I was.

Q. In what capacity?—A. Attorney for the defendant company, the Lumbermen's Reciprocal Association.

Q. And Mr. Reisner was representing the plaintiff or the petitioner?—A. He was.

Q. Do you remember on what date the application was made?—A. July 29, 1930.

Q. When you went to the Federal building that day, was that before or after your petition had been filed?—A. I went to the Federal building just before noon. The petition had been filed a few moments before I got there by Mr. Reisner.

Q. What judge's name did you draw in the lottery there?—A. When I arrived I found that Judge St. Sure's name had been drawn but that they found Judge St. Sure was out of town, so on a redraw Judge Louderback's name was drawn.

Q. Then what did you do after the name of Judge Louderback was drawn—you and Mr. Reisner?—A. Our intention



was to see the judge at 12 noon when he left the bench. I do not recall the reason why, but either his secretary or one of the clerks told me that we could not see him until 2 o'clock that afternoon and to come back then.

Q. Did you go back at that time?—A. We did.

Q. When the petition was presented, what was suggested, and by whom, if you recall, with regard to who would be the receiver in that case?—A. My first discussion as to who would be the receiver was with Mr. Reisner on that morning when I arrived out at the court.

Q. Did you come to any conclusion on it then?—A. No real conclusion. Mr. Reisner stated—well, he asked me, "Who is to be receiver here?" I said, "I do not know." He said, "Sam Shortridge, Jr., will be appointed." I believe he said it was fixed.

Q. Did you get any information in any other way that Sam Shortridge, Jr., was to be proposed?—A. About 10 or 15 minutes after that conversation with Mr. Reisner, and when we were told to return at 2 o'clock, I was handed a sheet of paper with three names on the paper. The first name was Samuel Shortridge, Jr. The other two names I did not know, and never heard of them, and I do not remember who they were.

Q. Who handed you this paper, as well as you remember?—A. Well, I believe it was the judge's secretary, but I am not entirely sure. It was the judge's secretary or one of the clerks there.

Q. What was the suggestion with regard to the paper? Why were these names given you?—A. That we should propose one of those three names as receiver.

Q. After you got into the judge's chambers to make the application, did anyone propose Mr. Shortridge at that time as receiver?—A. Yes.

Q. Who was that?—A. Mr. Reisner.

Q. Did you have anything to say about it yourself?—A. I said, "That is satisfactory to us."

Q. Then what request was made of you by the judge at that time, if any?—A. He said, "I will want that reduced to writing by both of you."

Q. Was the request reduced to writing?—A. It was.

Q. And signed by both of you?—A. It was.

Q. At that time was anything said about who was to be his counsel in the case?—A. It was not mentioned at all.

Q. Were you asked to recommend any one?—A. We were not.

Q. How long did you stay there, approximately, in the judge's chambers?—A. About 15 minutes.

Q. After you left there, where did you go?—A. I went back to my office.

Q. How long did it take you to get back there?—A. Another 15 minutes.

Q. What was the next thing you heard with regard to this receivership after you got back to your office?—A. We went back to court—at least, I went back to court—again, with the order appointing the receiver prepared, as I recall; and that was signed then by the judge. Then I went back to my office again. In other words, I made two trips there in the afternoon, according to my recollection.

Q. Did you see the judge on the second trip?—A. I believe I did. Yes; I am quite sure I did.

Q. Did anything transpire between you at that time except the signing of the order?—A. Nothing.

Q. What time did you get back to your office after this second visit?—A. Around 3:30.

Q. Then who was the next person you heard from with regard to the receivership?—A. About 10 or 15 minutes after I returned to my office word was sent in to me that a gentleman was outside who said that he was attorney for the receiver of the Lumbermen's Reciprocal Association. I said, "Bring him in."

Q. Who was it?—A. A gentleman was brought in and was introduced to me as Marshall Woodworth.

Q. Had you ever seen him before that you know of?—A. Not that I know of.

Q. What statement did he make to you about it then?—A. He said, "I happened to be out in Judge Louderback's court this afternoon. As I was passing through the court

room the bailiff came over to me and said, 'The judge wants to see you at the first recess.' I waited, and at the recess the judge told me that he wanted me to act as attorney for the receiver of the Lumbermen's Reciprocal Association." He said, "I know nothing about the matter at all; so, on hearing that you gentlemen were the attorneys for the company, I thought I had better come around and get acquainted"—words to that effect.

Q. You were not connected with the litigation with regard to the receivership after that time?—A. I was not.

Mr. Manager BROWNING. Take the witness.

Cross-examination by Mr. LINFORTH:

Q. Mr. Slaven, do you know who gave you the slip to which you have referred?—A. I do not.

Q. Do you know whether you received it in the clerk's office or from the judge's secretary?—A. No, sir.

Q. Did you show the slip to Mr. Reisner?—A. I believe he was right there with me. I have no recollection of showing it to him.

Q. Did you talk with him at all about the slip?—A. I have no recollection of that, either. I think the conversation we had, wherein Mr. Shortridge's name was mentioned, was just before the slip was handed to me.

Q. Yes; but I am trying to confine the examination for the moment to the slip. Do you recall whether you had any talk with Mr. Reisner about the slip?—A. I do not recall.

Q. And do you recall whether Mr. Reisner said anything to you about the slip?—A. I do not.

Q. And you do not recall the other two names that were on the slip?—A. I do not.

Q. What did whoever it was that gave you the slip say when the slip was handed to you?—A. That "one of these three names should be chosen as receiver", or "should be proposed as receiver, and you can see the judge at 2 o'clock this afternoon."

Q. Inasmuch as that person told you that you could see the judge at 2 o'clock that afternoon, does that help to refresh your memory as to whether or not it was the judge's secretary that handed you the slip?—A. It does not.

Q. Do you know whether or not your partner, Mr. Bronson, had any conversation with Mr. Reisner about the receiver before you took charge of the matter?—A. I do not know.

Q. Did you talk with Mr. Reisner as to who should be selected as receiver when you received the slip?—A. I do not know.

Q. Did you talk with him as to who should be the receiver before you got the slip?—A. It is my recollection that our conversation was just before I got the slip.

Q. And it is your recollection that Mr. Reisner suggested the name of Samuel M. Shortridge, Jr.?—A. It is.

Q. And when he suggested Mr. Samuel M. Shortridge, Jr., as receiver, what did you say?—A. Do you mean in the judge's chambers?

Q. I did not know it was in the judge's chambers. I thought it was before you went there.—A. Well, I am simply asking whether you mean in my morning conversation with Mr. Reisner, or in the afternoon when we were in the judge's chambers.

Q. When Mr. Reisner first suggested Samuel M. Shortridge, Jr., as receiver, did you agree to it?—A. I do not remember what I said. I believe I did say he would be all right; he would be satisfactory to me.

Q. That is your best recollection of the conversation when that gentleman was first mentioned? Is that true?—A. I think so. I am not very sure of that, but I think so.

Q. Then subsequently, when you appeared before the judge on the application for the receiver, was there any talk on that subject?—A. Just what do you mean? I do not understand.

Q. Did you or Mr. Reisner or the judge say anything about who should be receiver?—A. Yes.

Q. What was said?—A. The judge said, when we came in, "What is this matter? What is the company? What is it about?" And then, "Have you gentlemen any one to propose as receiver?" Mr. Reisner said, "Mr. Samuel Short-

ridge, Jr.", and I said, "Mr. Shortridge will be satisfactory to us."

Q. And that was the extent of the conversation on the subject between you two?—A. There was further conversation with the judge that I recall.

Q. Then what did the judge say, after you announced that Mr. Samuel M. Shortridge, Jr., was agreeable to you?—A. He said, "What is the size of the company? What amount of money is involved? Just what are the problems involved in this receivership?" I told him briefly that it was about \$150,000, was an insurance company writing general automobile insurance and workmen's compensation, and then he said, "Well, I see no reason why I should not appoint Mr. Shortridge if both of you gentlemen agree to him."

Q. Did he then suggest that he desired both of you to put your request in writing?—A. He did.

Q. And did both of you, before Judge Louderback signed the order appointing Mr. Samuel M. Shortridge, Jr., receiver, have that signed consent on file?—A. We did.

Q. Did the judge require a bond?—A. The order provided for a bond.

Q. Do you recall the amount?—A. I do not.

Q. Did either one of you make any suggestion about counsel?—A. We did not.

Q. And when you appeared at that time, you advised Judge Louderback that you were representing the defendant as its attorney?—A. Yes, sir.

Q. And Mr. Reisner advised Judge Louderback that he represented the plaintiff?—A. Yes, sir.

Q. And did you advise Judge Louderback that in your opinion a receiver was necessary and advisable?—A. Yes, sir.

Q. You did not make any request of Judge Louderback to appoint the insurance commissioner of the State of California receiver in that matter, did you?—A. No, sir.

Q. His name was not mentioned by either one of you to Judge Louderback, was it?—A. It was not mentioned.

Mr. LINFORTH. That is all.

Redirect examination by Mr. Manager BROWNING:

Q. Had you known anything about the request that had been made from some sources for the commissioner of insurance to be appointed receiver?—A. I did not.

Q. Had you had anything to do with the case up to the time you appeared there to ask for the receiver to be appointed?—A. I had not. Up to the time Mr. Bronson left town, about 3 days before that, on a Friday, I believe, I had nothing to do with it at all. It was on Monday, the 28th, that at Mr. Bronson's request I phoned out to the Industrial Accident Commission and found that they were ready to issue an award, a judgment of \$5,000, on that particular day. It was my understanding from Mr. Bronson that the award was not going through; but he said, "Phone and check up on it Monday, anyway."

Mr. Manager BROWNING. That is all.

Mr. LINFORTH. We have no further questions.

#### OFFER OF DOCUMENTS

Mr. Manager BROWNING. Mr. President, two appeals were taken from Judge Louderback's rulings in this case to the circuit court of appeals. We have a certified copy of the transcript in both cases, which we offer as evidence at this time.

The PRESIDING OFFICER. Is it the desire of counsel that those shall be made a part of this record?

Mr. Manager BROWNING. I think it is essential that they shall be, Mr. President.

The PRESIDING OFFICER. They are all available in other ways.

Mr. Manager BROWNING. But we are not permitted to prove by the witnesses what is in these transcripts, and we do not know any other way to get it before the Senate.

The PRESIDING OFFICER. Once they are introduced and marked for identification as exhibits they might be used, although not made part of the permanent record, the Chair thinks. However, if it is the desire of the managers on the part of the House to have them made part of

the record, there seems to be no objection to them. The Chair had hoped we might avoid that.

Mr. Manager BROWNING. We request that they be made part of the record.

The PRESIDING OFFICER. Very well.

Mr. LONG. Mr. President, a point of order. That does not mean that that whole book will have to be printed at the Senate's expense, does it?

Mr. Manager BROWNING. We suggest that that matter be withheld until we can determine whether we will ask to have excerpts printed. We do not want to be too voluminous about it.

The PRESIDING OFFICER. That order will be entered.

(The first documents referred to, consisting of two volumes, was marked "U.S.S. Exhibit 49." The second document was marked "U.S.S. Exhibit 50.")

#### REEXAMINATION OF DELGER TROWBRIDGE

Mr. Manager BROWNING. Call Mr. Trowbridge back.

Delger Trowbridge, having been heretofore duly sworn, was recalled and testified as follows:

By Mr. Manager BROWNING:

Q. Mr. Trowbridge, were you present in court when the hearing on the motion to discharge the receiver on the 8th of August was had before Judge Louderback?—A. I was.

Q. I will ask you if you at that time testified on the status of the claim of Helen Lay?—A. I did.

Q. What was the status of it at that time?—A. At that time the claim had been set aside by an order of the commission granting the petition to rehearing upon the defendant, Bos Construction Co.

Q. Was that information given to the court?—A. That information was given to the court on questioning by Mr. Guarena, representing the Insurance Commission of the State of California, and either he or the court asked me for some evidence of that fact, and I produced a certified copy of the order of the commission granting the petition for rehearing made that morning prior to the hearing.

Q. Do you know whether or not the petition for receivership was based on this claim of Helen Lay?—A. It was.

Q. Did you have any further connection with the Lumbermen's Reciprocal Association after that hearing?—A. I had no further direct connection with them.

Q. Did you have any further contact with Judge Louderback touching it?—A. Not after that day.

Q. Who was the attorney for the insurance commissioner in that contest?—A. Mr. Frank Guarena.

Mr. Manager BROWNING. I believe you may take the witness.

Cross-examination by Mr. HANLEY:

Q. Frank L. Guarena was the attorney who ex parte asked for the rehearing on behalf of the insurance carriers, was he not?—A. I cannot tell you without examining the petition for rehearing. It was my offhand recollection that the petition was filed in propria persona, but it may be that Mr. Guarena appeared as attorney for the Bos Construction Co. I have the record here. I will look at it.

Q. Let us have the record and see.—A. It appears to have been filed in propria persona.

Q. While it was put in propria persona, who actually took it up with your Industrial Accident Commission and had the award set aside and a rehearing granted?—A. All I know about it is that the paper was filed in our office in the usual way and we acted upon it. I think I know what you are trying to get me to say, and I will be glad to help you if you will ask the question directly.

Q. Is it not true that Mr. Guarena appeared there and asked you to set aside the award?—A. He did not appear there, but in order to make it clear I will state that I know that he actually prepared the petition that was signed by Mr. Bos.

Q. The petition for the award had been consented to by everyone. That is true, is it not?—A. No; it had not been consented to by the employer, the Bos Construction Co., because they had no notice of the filing of the application or of the hearing itself.



Q. Was any notice given to the Lumbermen's Reciprocal Association at the time the rehearing was granted?—A. Mr. Roy Bronson represented them, and he himself initiated the proceeding by bringing Mrs. Lay out to the commission and consenting to the holding of the hearing on behalf of the Lumbermen's Reciprocal Association.

Q. I mean the setting aside.—A. No. The Lumbermen's Reciprocal Association had notice of the filing of the petition. What did you ask me?

Q. I say, did they have any notice that the matter was coming on for a rehearing?—A. They were served with a copy of the petition for rehearing.

Q. Are you sure of that?—A. I am sure of that.

Q. Have you any papers here that show that?—A. No; I have no papers here that show that, but I know that in the files of the commission, which I examined myself at the time, there was a notation that all parties had been served with notice of the petition for rehearing.

Q. I will call your attention to the record, if the counsel will give me the record.

The PRESIDING OFFICER (to the witness). When you say the petition was signed in propria persona, do you mean by the insurance commissioner, or by the attorney you have named?

The WITNESS. I should have used the English language. The petition was signed by the president of the Bos Construction Co. in person, without any attorney representing him. In other words, the defendant Bos Construction Co. signed the petition itself, without any attorney's name appearing on the petition.

The PRESIDING OFFICER. Is this inquiry material? It seems to me it is all aside from the main question here, and is taking undue time. We ought to shorten it if it is possible. I do not want to rush counsel.

By Mr. HANLEY:

Q. The point I am coming to is that neither the plaintiff, Helen Lay, nor the Lumbermen's Reciprocal Association, the defendant and plaintiff in the receivership case, asked for the rehearing that was granted by the Industrial Accident Commission. That is true, is it not?—A. That is true.

Q. And that the award of the \$5,000 which had been made was set aside without their consent or their knowledge?—A. It was set aside without their consent. They knew of the filing of the petition for rehearing, because a copy of the petition was served on them.

Q. And Mr. Guereña, who was then attorney for the State insurance commission, is the party who prepared the papers for the petition for rehearing?—A. That is my information.

Mr. HANLEY. That is all.

Redirect examination by Mr. Manager BROWNING:

Q. In whose name was this petition filed to rehear this claim?—A. In the name of the Bos Construction Co.

Q. What was the ground on which they objected to the original award?—A. The ground, I think—

Mr. LINFORTH. Just a moment. I submit that if he is going into a matter of record, the record would speak for itself on that.

The PRESIDING OFFICER. It seems to me the record is the best evidence. But why go into it? There is no good purpose to be served by it, it seems to me. Perhaps counsel is leading up to some other point which he wishes to make.

Mr. Manager BROWNING. The point is this: Insistence is being made by counsel for the respondent that the rehearing was without notice to other parties, and without excuse, and we wanted to show why this rehearing was granted, and why the claim was disallowed on the second hearing.

The PRESIDING OFFICER. This witness has testified clearly that there was notice.

Mr. Manager BROWNING. Then we want to show why the petition was denied on the second hearing when it had been allowed on the first.

The PRESIDING OFFICER. You mean by the respondent?

Mr. Manager BROWNING. No; by the commissioner himself.

The PRESIDING OFFICER. How would that bind the respondent?

Mr. Manager BROWNING. Mr. President, the proof is that in the respondent's court, on a hearing, this witness testified that the claim on which the petition for receivership had been based originally had been reheard and had been disallowed, and respondent certainly had notice of that fact at the time he continued the receivership on a baseless claim, and we insist that this witness should be permitted to show why, on the reconsideration of the claim, he denied it, on whose application, and on what ground.

Mr. LINFORTH. Mr. President, may I add just a word? I do not so understand the testimony of the witness, namely, that the claim had been disallowed. I understood the witness to say a rehearing had been granted.

Mr. Manager BROWNING. We do not want any doubt about that. I desire to ask the witness if at that time the claim had been disallowed or if the petition for rehearing only had been filed?

The WITNESS. Only a petition for rehearing had been filed, and our action on the petition was to grant the petition for rehearing and set aside the award.

By Mr. Manager BROWNING:

Q. And at that time the award on the claim had been set aside?—A. It had been set aside.

Q. And respondent was notified of that at the trial?—A. Respondent was notified of that at the trial.

Mr. Manager BROWNING. That is all.

Mr. HANLEY. I think that is all, Mr. President.

The PRESIDING OFFICER. The witness is excused.

(The witness retired from the stand.)

#### RECESS

Mr. ASHURST. Mr. President, before making a motion for a recess for 40 minutes, I should like to have the attention of the managers on the part of the House and the attorneys for the respondent and ask them if they are prepared that a recess shall be taken for 40 minutes?

The PRESIDING OFFICER. Will the attorneys for the managers on the part of the House and for the respondent give their attention?

Mr. ASHURST. Mr. President, I am about to make a motion for a recess for 40 minutes.

I move that the Senate, sitting as a Court of Impeachment, take a recess for 40 minutes.

The motion was agreed to; and (at 1 o'clock p.m.) the Senate, sitting as a Court of Impeachment, took a recess for 40 minutes. On the expiration of the recess the Senate, sitting as a court, reassembled.

#### CALL OF THE ROLL

Mr. ROBINSON of Arkansas. I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The legislative clerk called the roll, and the following Senators answered to their names:

Adams	Coolidge	Kean	Reed
Ashurst	Costigan	Kendrick	Robinson, Ark.
Austin	Couzens	Keyes	Robinson, Ind.
Bachman	Cutting	King	Schall
Bailey	Dickinson	La Follette	Sheppard
Bankhead	Dill	Lewis	Shipstead
Barbour	Duffy	Logan	Smith
Barkley	Erickson	Long	Steiwer
Black	Fess	McAdoo	Stephens
Bone	Fletcher	McCarran	Thomas, Okla.
Bratton	Frazier	McGill	Thomas, Utah
Brown	George	McKellar	Townsend
Bulkley	Glass	McNary	Trammell
Bulow	Goldsborough	Metcalf	Tydings
Byrd	Gore	Murphy	Vandenberg
Byrnes	Hale	Neely	Van Nuys
Capper	Harrison	Norris	Wagner
Caraway	Hastings	Nye	Walcott
Carey	Hatfield	Patterson	Walsh
Clark	Hayden	Pittman	Wheeler
Connally	Hebert	Pope	White

The PRESIDING OFFICER. Eighty-four Senators having answered to their names, a quorum is present.

The managers on the part of the House will proceed.

Mr. Manager PERKINS. Mr. President, since the session of this morning, one of the witnesses on the part of the House, Mr. Randolph Whiting, has been taken ill and has

been obliged to retire to his hotel. One of the witnesses, Mr. Dittmore, has had an operation performed and is in the hospital. One witness, Mr. Guereña, is on his way to Washington and will arrive sometime late this afternoon. If it can be understood and agreed that we may put these witnesses on in chief when we can avail ourselves of them, the managers will now rest the case on the part of the House.

The PRESIDING OFFICER. May it not be agreed as to what they would testify? I assume counsel for the respondent probably knows what the testimony of the witnesses is to be.

Mr. LINFORTH. Mr. President, we will enter into some stipulation to that effect, because when the evidence is closed we may desire to make some motion before we proceed, and we should like to have the evidence closed before we do that. If the honorable managers will state what they expect to prove by these witnesses, we may stipulate. If we could have a conference on the subject, it might expedite matters and be more agreeable.

The PRESIDING OFFICER. Perhaps it might be advantageous if counsel could confer on that for a moment and see if they could agree.

Mr. KING. Mr. President, I move that the Senate take a recess for 15 minutes to permit counsel to confer.

The motion was agreed to; and at (1 o'clock and 50 minutes p.m.) the Senate, sitting as a Court of Impeachment, took a recess. On the expiration of the recess, the Senate, sitting as a court, reassembled.

STIPULATION—TESTIMONY OF FRANK L. GUERENA AND HAROLD A. DITTMORE

The PRESIDING OFFICER. Are the managers on the part of the House ready to proceed?

Mr. Manager PERKINS. We are ready to proceed.

Mr. President, we have endeavored to reach a stipulation with the attorneys for the respondent, and I believe we have reached a stipulation, so far as the testimony of Mr. Guereña is concerned, that the testimony given in the hearings on September 12, 1932, and printed in the record of the hearings of the special committee of the House of Representatives, be read in lieu of his testimony being taken here; and that a stipulation be entered into with reference to the testimony of Mr. Dittmore, the witness, who is lying in the hospital.

Mr. LINFORTH. We have consented, Mr. President, that the testimony of Mr. Guereña may be read. We have also agreed to stipulate that if Mr. Dittmore was here he would testify that before and since the year 1925, almost nightly, he would see the respondent in the lobby of the Fairmont Hotel, where the aunt of the respondent was living, in conversation with Mr. W. S. Leake; at the time they were sitting alone and when no others were near them; and that during the years that Mr. Leake has been residing at the Fairmont Hotel, he kept no bank account but used the hotel as the means of his bank account. Is that correct?

Mr. Manager PERKINS. I should like to know whether that stipulation states that the respondent and Mr. Leake were in conversation together.

Mr. LINFORTH. The stipulation was that they were in conversation together when no one else was near them.

Mr. Manager PERKINS. That is correct.

Mr. LINFORTH. I want the stipulation, Mr. President, thoroughly understood. We do not stipulate to those facts and we do not admit those facts, but inasmuch as the witness, Mr. Dittmore, is confined in the hospital and cannot be here, we are willing, upon the assurance and the statement of the learned managers, to stipulate that if he was here he would so testify.

The PRESIDING OFFICER. Is that satisfactory to the managers on the part of the House?

Mr. Manager PERKINS. That is satisfactory to the managers.

Mr. President, pursuant to the stipulation, the managers on the part of the House will now proceed to read, if it be agreeable to the Senate, the testimony of Mr. Frank L. Guereña.

The PRESIDING OFFICER. May the Chair interrupt to ask, could the manager not have that go into the record without reading or does he wish to read it?

Mr. Manager PERKINS. In view of the motion which we expect that counsel for respondent is about to make, it perhaps ought to be read. I do not know whether it would be possible for this body to decide the motion without having first heard this testimony.

The PRESIDING OFFICER. The Chair will inquire if it is lengthy?

Mr. Manager PERKINS. It is about a dozen printed pages.

The PRESIDING OFFICER. Perhaps counsel had better read it for the information of the Senate.

Mr. Manager Perkins proceeded to read from the testimony of Frank L. Guereña before the special committee of the House of Representatives, and read as follows:

Frank L. Guereña, being duly sworn by the chairman, testified as follows:

Direct examination by Mr. BROWNING:

Q. You are Frank L. Guereña?—A. Yes, sir.

Q. You are a practicing attorney in the city and county of San Francisco?—A. Yes, sir.

Q. Do you remember the equity receivership case in the Lumbermen's Reciprocal Association matter?—A. Yes, sir.

Q. In what capacity were you connected with that?—A. I represented E. F. Mitchell, insurance commissioner of California, who was ordered by the United States District Court to show cause in the equity proceeding.

Q. I will ask you to give the history of that case, then, from that point.

Mr. Manager PERKINS. Shall I read the colloquy between counsel that follows or merely the testimony?

Mr. HANLEY. If it explains the testimony, it may be read.

Mr. Manager PERKINS. Very well. [Continuing the reading:]

Mr. HANLEY. Isn't that a matter of record? This is just repetition. It is a record proposition.

Mr. SUMNERS—

Mr. LINFORTH. Mr. President, may I suggest that, in the interest of saving time, the colloquy between the counsel be omitted and that merely the testimony be read?

The PRESIDING OFFICER. If that is agreeable to both sides, the Chair does not think there will be any objection to that course being followed.

Mr. Manager PERKINS. That is agreeable to the managers, and I will read the testimony as suggested. [Continuing the reading:]

Mr. BROWNING. You may proceed, Mr. Guereña.

The WITNESS. My first knowledge of any difficulty with the association was in the latter part of July 1930, when I was advised of the situation by Mrs. Long, deputy insurance commissioner of California.

I asked her if the insurance company at that time was in receivership in Texas, the home State. She said it was not. I asked whether the authorities in Texas had sequestered any of the assets of the association at that time. She said it had not. I gave her directions to immediately send an examiner, equipped with proper credentials, into the San Francisco office of the association, to assume possession, under that authority, of all property and all assets of every kind, and also instructed that the examiner be equipped with a demand to be served upon Mr. Brockman, who was the Pacific coast manager of the association, for delivery to the examiner of all notes or other assets of that character capable of manual delivery.

I also instructed that the examiner remain in possession of the office.

When advised by the deputy commissioner that there was money in the bank, in the Crocker-First National Bank, I advised that an order be served upon the bank demanding that that money be held intact and not permitted to be withdrawn. I personally dictated the demands that I felt were necessary for that purpose, including the notice to the bank. Those are all incorporated in the record, and all preceded the filing of this bill of complaint in the equity proceeding.

As I recall, my next discussion concerning the matter was with Mr. Roy Bronson, of the local law firm of Bronson, Bronson & Slaven. Mr. Bronson came to my office, 11 Sutter Street. We had some discussion and some argument in a friendly way concerning the appointment of a receiver, the substance of the conversation being that Mr. Bronson expressed his apprehension that the Texas authorities would move in and take the assets or a considerable portion of them out of California. Bronson also expressed his opinion that under the California law that was in



effect the commissioner of insurance of California could not act until there was an appointment of a receiver in the home State, or until there were assets of the company seized by the authorities in the home State. We discussed and argued that matter, and I expressed at that time to Mr. Bronson my views, with which he did not agree; also that the commissioner under the circumstances had power to go in and do the things that I just related that I instructed the deputy commissioner should be done, putting an examiner in charge and seizing the assets.

There was also some discussion concerning the appointment of Mr. Mitchell, the insurance commissioner, as receiver on the Federal side. My recollection is, at that time, I expressed to Mr. Bronson my views, that a State officer would not be able to serve under a Federal appointment, that he could serve only under the State law under appointment by a State court.

That is the substance of that discussion.

By Mr. SUMNERS:

Q. Do you mean that as commissioner he could only serve to do these particular things for the State; and if he became receiver in a Federal action he would act as receiver, as any other human being, and not as an officer of the State commission?—A. Yes; he would in any event. He would be acting in any event, but not in an official capacity, my view being he could not act in an official capacity on the Federal side. I know that an examiner of the department, Mr. King, was equipped with the demands and credentials that I have related, and went to the place of the association in San Francisco. I also know personally that the demand for the moneys be not withdrawn was served upon the Crocker-First National Bank of San Francisco. All of this preceding the filing of the petition in this equity matter.

The petition was filed on the 29th of July 1930, but I did not know that personally until, I think, a day or two later. In any event, before the filing of the petition, Mrs. Long, of the department, at my suggestion had kept the wires pretty hot between here and Texas trying to stimulate some activity there, so we could move ahead promptly and act in the State court, assuming that the commissioner would be appointed on the State's side here. However, Texas did not move until the 1st of August 1930. At that time a receiver was appointed in Texas, and the next day I prepared and filed for the commissioner a proceeding in the Superior Court of San Francisco asking for the liquidation of the association, and asking that the commissioner be appointed liquidator under the terms of the State liquidation act, and also asking that Mr. Brockman, Pacific coast manager, be ordered into court a few days later—I don't recall the date at this moment, but I think it was the 2d of August—to show cause why he and the association should not be restrained from doing any more business, and also the temporary order was issued on August 2, the day of the filing, which was served the same day upon Mr. Brockman, directing the cessation of business and the withholding of all assets.

Q. Prior to the issuance of the notice to the California agent to show cause why the business should not be suspended, had business, as a matter of fact, been suspended?—A. Yes, Mr. Chairman; on the 23d of July 1930 the license had been taken away in Texas by the Texas authorities, and on the 24th of July of the same year the license was taken away here by the commissioner of insurance.

By Mr. BROWNING:

Q. May I ask right there—as a matter of fact, without giving the details of the statute, do you have a provision in your State statute by which you can take charge in a preliminary way before receivership is actually applied for under your State law?—A. Under the State laws that then existed, Mr. Browning, the language was that if it appeared to the commissioner that there was danger of irreparable injury to the creditors and others dealing with the association or affected by its transactions, and if it appeared to the commissioner that there had been a misappropriation or sequestration of any assets of the association, he then could summarily go into possession and seize the assets and call upon the peace officers, if desired and if necessary, to take summary possession.

Having that in mind, the demand of which was served upon the manager specifically directing the delivery to the commissioner of a negotiable note, which we were advised was in his possession, and that note was not turned over when the demand was served, and I regarded that as a sufficient indication of sequestration to justify exercise of summary power, and so the summary power was exercised in the way indicated.

At this point Mr. Manager BROWNING continued the reading of the testimony of Mr. Guereña, as follows:

Q. And that was before the application for receivership in either the State or Federal court was applied for?—A. That was during the period from July 25 to July 28, to and including those dates. I just recall that I am a little bit inaccurate on some of these dates. The Texas receivership was appointed on July 31. The petition was filed by the commissioner in the State court on August 1, and on August 2 the commissioner was served with a restraining order issued by Judge Louderback on the Federal side, directing him to show cause before Judge Louderback on the following Monday.

By Mr. SUMNERS:

Q. Will you be good enough to check up on these dates and find out when any definite action was taken?—A. I have not chronologically stated—

Mr. SUMNERS (interrupting). I think it would be rather good to have an exact statement, a chronological statement.

The WITNESS. If you will hand me the opening brief on the first appeal, I can give that to you.

(Document handed to the witness.)

Q. Give those to us if you can.—A. On July 23, 1930, Texas revoked specific authority of this association, that is, its right to do insurance business on that date. On the following day the insurance commissioners of California did the same thing here. On the same day, the 24th of July, the commissioner of insurance directed the manager here not to transact any other business. On the next day, July 25, Mr. King, the examiner for the insurance department, was equipped in the way I have stated with authority and went to the association offices in San Francisco and entered into possession of all that was there.

On the 25th of July the manager, Mr. Brockman, was served with a written demand to file a statement of all moneys and negotiables in his possession or under his control, and to advise the commissioner where such moneys and negotiables were located, and to hold all the moneys and negotiables intact and make no expenditures of funds. On the 26th of July the notice I have referred to was served on the Crocker-First National Bank of San Francisco to freeze the Lumbermen's account. On July 26, 1930, Mr. Brockman advised the commissioner that he had a 10-year negotiable note for \$18,063.78 to the association made by Feather River pine mill. He said that note was deposited in the safe-deposit box—

Mr. SUMNERS (interrupting). Don't go into details.

The WITNESS. All right. On July 28 the Crocker-First National Bank acknowledged the demand letter regarding the account. On July 28 the commissioner served upon Brockman a demand to surrender the note that I have referred to. On July 31 the receiver was appointed in Texas. On August 1 the State proceedings were instituted by the commissioner.

Q. What do you call State proceedings? Were you required to go into a State court?—A. It was instituted through the filing of a petition by the commissioner in the superior court.

By Mr. BROWNING:

Q. The law requires you to take that course?—A. Yes. In order that the commissioner be appointed liquidator, the first step was the filing of a petition—

Q. I understand.—A. (Continuing.) And the issuance of an order to show cause. That was issued on the day of the filing of the petition, August 1. That was directed against the manager. He was ordered to come into court on August 17 to show cause why the commissioner should not be appointed liquidator. On August 1 that temporary restraining order was served upon the manager by the commissioner. On August 7 the association—that is, Mr. Brockman representing it, the manager—appeared in the superior court and an agreement was made for a continuance. As a matter of fact, that matter was held in abeyance under an agreement because of the pendency of the matter on the Federal side. We waited until that was disposed of.

By Mr. SUMNERS:

Q. When was the petition filed in the Federal court in that connection?—A. The petition was filed in the Federal court in that connection on July 29.

Mr. SUMNERS. I think that is sufficient on the dates. It will help us to understand the situation.

A. Well, on the same day that the manager was served with an order to show cause, issued in the State proceedings, the commissioner was served with an order to show cause issued by the Federal court in equity proceedings directing the commissioner to show cause on the 4th of August. The commissioner was actually served, because the papers came immediately to me on Saturday morning, and the return date was the following Monday, and on the following Monday, not having been able to prepare the answer and return a showing over Sunday, I appeared before Judge Louderback and requested and obtained a continuance until August 8.

Mr. SUMNERS. You have complied with my request. Thank you.

Mr. BROWNING. We just want to get a full story of the case, Mr. Chairman.

Mr. SUMNERS. You are through with me. Go ahead with your story.

The WITNESS (continuing). On August 8 the commissioner appeared on the Federal side and made a double showing, consisting of a number of affidavits, reciting the things I have already enumerated, and also a petition to revoke the appointment of Mr. Shortridge as receiver, alleging various grounds, based upon the claim that the commissioner of the State had first acted; that the matter was dedicated and reserved to the jurisdiction of the State, and under the circumstances the Federal receiver should not have been appointed.

That matter—the petition rather—was heard on the 8th. Testimony was taken and the matter was argued. It was thereafter briefed, and about the last of September the Federal court made its order denying the petition to vacate the appointment of the Federal receiver and issued a permanent injunction against the commissioner. If you are interested in the treatment of that, I can tell you the substance.

Mr. SUMNERS. No.

Mr. BROWNING. It is in the record.

Q. Mr. Guereña, what proof was offered, if any, in affidavit form by you to apprise the Federal court of the position and contention of the State commissioner?

Mr. SUMNERS. Is that of record, Mr. Browning?

Mr. BROWNING. Yes, it is; but I would like to get it in this record.

Mr. SUMNERS. You can get the record of the witness' testimony.



Mr. BROWNING. Yes. I would like to insert it in our report. It is in the Federal court record of the hearing.

Mr. SUMNERS. What is the point of that?

Mr. BROWNING. The proof which the commissioner offered to apprise the court of his intention.

Mr. SUMNERS. It may go in.

Mr. HANLEY. Whatever proof is offered, let the whole proof go in, if they are going to put part of it in. Don't take an involved matter and not put the whole thing in.

Mr. SUMNERS. I have already ruled, gentlemen.

The WITNESS. There was proof by both sides.

Mr. SUMNERS. Incorporate at this point the record in that matter.

The WITNESS. It is all set out, Mr. Chairman, in the transcript on the first appeal.

(Government document in no. 6340 entitled "United States Circuit Court of Appeals, *DeForest Mitchell as Insurance Commissioner of the State of California, appellant, v. Helen Lay and Lumbermen's Reciprocal Association and Samuel M. Shortridge, Jr.*", as fact that the citation on appeal had not been served within the 30-day period indicated in the citation.)

By Mr. BROWNING:

Q. Just what is that citation, Mr. Guereña?—A. That citation is substantially—it increases the time of the appeal and it directs the preparation of the record on the appeal within the 30-day period, and the practice is to serve that citation, through the marshal, during that 30 days, on the opposing counsel.

By Mr. SUMNERS:

Q. What is the explanation as to why that was not done?—A. Well, it was primarily an oversight which occurred in my office, Mr. Chairman, and I was heartened, however, by the fact that the understanding was that the purpose of the citation was merely directory, and was to apprise the other side of the pendency of the appeal or the intention to take an appeal, and I thought I was sure they had ample notice because we had constantly negotiated during the 30-day period, and during that period the statement of the evidence, or bill of exceptions, was in course of preparation and had been discussed by the attorneys for the Federal receiver and by me.

On the 4th of December, when I was so advised by Judge Loderback's secretary, I had made the request of his secretary that I be given the engrossed statement of the evidence, which had been prepared for the purpose of appeal. That had been left theretofore with Judge Loderback's secretary, and when left had been signed by counsel on each side, by Mr. Woodworth for the Federal receiver and by me for the commissioner. In other words, at that point we had agreed on the sufficiency and the accuracy of that statement.

Miss Berger, on the 4th of December, left the anteroom and went in through the door leading into the judge's chambers and came back after a few moments and told me—brought the document with her, and I saw that it had the signature of Judge Loderback on it. I also saw some notations on the side of the signature; that is, I saw there were some notations, and I tried to see them and did not succeed, and my seeing them was not aided at all. On the contrary, the secretary was careful, apparently careful, to see that I did not see those notations, but I did see the signature, and she took her scissors and cut off the lower portion of the last page of the engrossed statement and destroyed or retained, at any rate, that part which contained the signature of the judge and the notations, the nature of which I do not know. Then the secretary returned to me the engrossed bill. Of course, the engrossed bill, which is on file, will show that clipped page.

At this point Mr. Manager LEWIS continued the reading of the testimony of Mr. Guereña, as follows:

Q. Let me see that engrossed bill.

The WITNESS (continuing). I stated at that time to the judge's secretary that I did not think our rights had been lost to go on with the appeal by reason of the fact that the other side was fully notified by reason of the fact that the statement of the evidence had been stipulated to—we had gotten that far along—but she said she was positive the judge would not sign it. I then asked her to give back to me the blank form of order which had theretofore been left with Miss Berger, my purpose being to use that form of order and go to the circuit judge or to one of the circuit judges and ask one of those judges to sign the order, which, after he was so advised, he had the power under the rules of procedure to do, and I made that request because, as a matter of convenience, that saved going back to my office, and I thought I could have it retyped in the building here.

(Document requested by the chairman furnished by the clerk to Mr. SUMNERS.)

Q. When was the expiration of your 30 days?—A. It is the last day, on the 30th of November.

Q. This document I have here was dated November 18, 1930. There appears the signature of the attorney for the insurance commissioner, the attorney for the receiver, the attorney for the plaintiff, and the attorney for the defendant. Were any other lawyers connected with that?—A. Yes; there were other lawyers connected with it, Mr. Chairman. At that time there was the firm of Reisner & Deming, representing Helen Lay, the plaintiff, who were active in the case; the firm of Bronson, Bronson & Slaven, representing the defendant association, who were active in the case.

Q. Well, for the purpose of protecting your appeal, was this document filed prior to the preparation of the appeal?—A. Yes.

Q. For the purpose of protecting your appeal, was the agreement or signature of any other attorneys then necessary?—A. I assumed

that the only signatures necessary were those of Mr. Woodworth for the Federal receiver and me for the insurance commissioner, the controversy being between the two parties; that is my recollection. I don't recall just how that page was made up. We could check up on that.

Q. These 30 days had to do with reference to the giving of the formal notice to the defendants here whose signatures appear here?—A. Yes, sir.

Q. You are sure about that?—A. Now, just a minute and I will be sure. I will refer to the citation. The citation is on page 140 of the transcript, on the first appeal, Mr. Chairman. It is directed to Helen Lay, the plaintiff, to her attorney, to the association and its attorneys—Mr. Bronson and his firm—to Mr. Shortridge, the receiver, and to his attorneys, directing them to appear within 30 days from the date of the citation, which was the 30th of October, and show cause why the writ issued by the judge should not be vacated and reversed, and why the order denying the petition to vacate the appointment of receiver should not be reversed and the petition granted.

Q. On July 18, under the signature of the attorneys there appears, "There was an order approving and settling filing of exceptions." In this particular situation, if approved, would it be approved by the judge and the judge's signature would have followed?—A. It would be approved, and the practice is to have the approval follow the signature of the counsel.

Q. Do you understand my question?—A. I thought I did.

Q. I ask you this way: Supposing the signature of the attorney, or the words "Order approving and settling bill of exceptions"—those words preceded the signature of the judge?—A. Yes; that is the way I prepared the order, Mr. Chairman, and that is the way it was presented to the court.

By Mr. BROWNING:

Q. Now, Mr. Guereña, you were speaking of just a copy of a citation which you asked the judge—A. (Interrupting.) A copy of the order, the blank order, had been left there, which, if signed, would have been an order extending the time for docketing the case, which would have constituted the statement of the evidence on bill of exceptions.

By Mr. SUMNERS:

Q. You left that with the secretary of the judge how long before the expiration of the 30 days?—A. I don't recall, Mr. Chairman. I am sure it was several days; I am sure it was soon after the date shown there was signature.

Q. Is there any memorandum or any record in this proceeding that would fix that date definitely?—A. I am not sure about that, but I will make investigation and advise the chairman if I can find any memorandum that would help fix that date. My best recollection is that it was very soon after the date which the statement bears following the signature underneath.

(Reporter's note: In accordance with previous request, Mr. Guereña telephoned the following statement on September 10, 1932: "It was either on November 18, 1930, or a day or two thereafter, not later than that; and it remained there with him until December 4, when his secretary clipped off the signature and returned what was left of it to me.")

Q. In order that the record may clearly show, there is appended the sheet that has been clipped, but there is appended to it, however, an order approving and settling bill of exceptions, which is dated December 12, 1930. What is the effect of that order? The reason I am asking this question is, in order to save, if this record has to be examined by anybody else, the necessity of having to dig through the whole thing to arrive at our conclusions. I wish you would examine that document, please. Now, Mr. BROWNING, I am not interfering with you examination?

Mr. BROWNING. Not at all.

Mr. SUMNERS. I would like to fix this date.

Mr. BROWNING. That is all right, sir.

The WITNESS. Yes, sir; I have examined it.

By Mr. SUMNERS:

Q. What is the difference between the effect of the approval as of date of December 12 and the approval if it had occurred under date of November 13?—A. It would make no difference in effect between the date when the signature was clipped off in the way I have described, and the date of December 12, shown on that attached rider, but then there is an application for additional time made to the circuit court, and that—

Q. (Interrupting.) Then let's get this clear. If there is no difference between them, what is the point of contention?—A. You told me to tell the story, sir.

Mr. BROWNING. Mr. Chairman, I could state that, but I believe the Chair will understand the pertinency of it when he has finished his recital.

The WITNESS. The reason I asked for the formal order again was I would have the convenience of it in getting an order from a circuit judge. It was refused me by the secretary, and I asked to see the judge, and she said the judge was not available. That was about 2:30 on the afternoon of December 4. Immediately thereafter I consulted Mr. O'Brien, the clerk of the circuit court, and after consulting him, I hurried to my office, which was Sutter and Montgomery, a mile, more or less, from here, to prepare an order and bring it back here to submit to one of the circuit judges. I got back here with the prepared order around 3:30 that afternoon and asked to see Judge Rudkin, and told his secretary, a young man, I had the order, and he said that Mr. Woodworth, who is attorney for Mr. Shortridge, had already been there a little bit before, and that he had left word to be advised of any application that I might make for an extension of time. I was ushered in to Judge Rudkin's chambers and explained the situation, and he did not at that time give me the order extending the time, but



said he would have the matter heard before that court 2 days later, the 6th—Saturday morning—of September, and the order for that purpose was made and served, and on the 6th, a representative of mine appeared there and the matter was discussed and the order was made extending the time for the docketing of the cause to December 22, 1930.

The next thing to do was to get that statement of the evidence signed, and the 6th was a Saturday. On the 8th my office endeavored to find out whether this statement of the evidence had been approved by Judge Louderback, and throughout that week, the 8th, 9th, 10th, and 11th, we endeavored to see Judge Louderback personally about the matter, to ask for his approval and to get the statement so we might turn it over to the clerk, which, with the other papers, would have made the appeal to be docketed by the 22d.

After having had the one experience but a short time before, I did not want to have it again, and we pressed pretty hard all that week of the 8th on that, and we were repeatedly promised that it would be signed, and the reason I can say that with some definiteness is that I was so concerned about the delay then, and afraid of another slip-up on it, that I prepared a petition for a writ of mandate, which I expected to have the circuit court issue directing Judge Louderback to approve the statement of the evidence. The petition that I have here in my hand, the original is dated in blank, but I did not need to use it. It was never filed, because on the 12th of December Judge Louderback approved the statement of the evidence, and the matter went forward.

By Mr. BROWNING:

Q. That was the matter that went to the circuit court on that appeal?—A. That was the first appeal, that was decided on the 24th of February 1931.

Q. It was reversed and remanded?—A. It was reversed and remanded.

Q. In reading the order of the court, after the remand by the circuit court, I find that there was a provision inserted in that order to the effect that the receiver for the Federal court would turn over to the commissioner, as State receiver, the assets of the estate within 30 days provided no appeal was taken by the commissioner from the fees allowed?—A. That is in the order of December 15, 1931.

Q. Was that order carried out?—A. No; I don't know what you mean by "carried out." That provision in the order I saw when the formal decree was shown me by Mr. Woodworth, Mr. Shortridge's attorney. I told him at that time that that was in defiance of the circuit court order, because things had happened which the circuit court said should happen before the delivery. The circuit court decided that when the commissioner was appointed on the State side, and when Judge Louderback had settled the amount of the receiver, that the assets should be turned over to the commissioner. Those things happened. The delivery had not been made. Even after the 15th of December 1931, when the accounts of the Federal receiver were settled, theretofore the commissioner had been appointed on the State side and was ready and anxious to get the assets together afterward. But nevertheless that provision remained in the order that was appealed from on the second appeal. I objected to it for the reason I stated, and because it was necessary for someone to take charge of those assets and start handling them in the proper way.

Shortly after the 15th of December the second appeal was taken from that order. I assure you that was well within the 30 days, and there were many extensions for the docketing of the cause, because the record was long, and it was in January that the assets were turned over, but notwithstanding the provision in the order—

Mr. SUMNERS (interrupting). What time in January?

A. I will give you that, sir, in just a moment. [Examining record.] It was January 12 or 14, I think; some on the 12th and some on the 14th of January.

Mr. SUMNERS. Mr. BROWNING, have you got the court record there showing clearly the date when these assets were turned over?

Mr. BROWNING. Yes; it is in the transcript.

The WITNESS. I will give it to you.

Mr. BROWNING. As I recall, it was turned over on stipulation.

The WITNESS. After the order was made of December 15, settling the Federal receiver's account, the order of Judge Louderback, the appeal steps were taken, and one of them was the assignment of error, and one of the assignments of error, which was specific and included in a group assignment, was the presence of that provision you mention, the 30-day provision in the order; and after that assignment, including that specification, had been filed, the delivery was offered to us in the form of a stipulation, and I have the form of the stipulation that was prepared by counsel for Mr. Shortridge. It does not bear any date.

Mr. BROWNING. Can you get the date from the transcript that you have there?

A. Yes; I have it. It was served on me on the 9th of January, Mr. Chairman—the first and the last page. [Document shown to Mr. BROWNING.] The insert is my change, and I told Mr. Woodworth when he called at my office with that proposed stipulation for the turning over of the assets, that in view of the pendency of the appeal, where one of the alleged errors specified was the presence of that 30-day provision in the order, that I was not going to sign the stipulation in that form, and I said I wanted a clause that the signing of the stipulation would be without prejudice to the rights of either party on the second appeal, and I dictated the second page of the proposed stipulation and included that feature, and as so modified, the stipulation was signed and filed and the delivery made. That is my page in there. [Document examined by the chairman.] Here is a copy, Mr.

Chairman, of the order as modified and as signed. [Examined by the chairman.] The original, of course, is on file. The original is on page 722 of volume 2 of the second appeal transcript.

Mr. BROWNING. I think that is all.

Cross-examination by Mr. HANLEY:

Q. There was one matter I wanted to go into so that the record will show it; that is, the activities of this attorney with reference to the setting aside of the award of Mr. Delger Trowbridge, but that is in the testimony, as I understand it.—A. You mean the source of that, the history of that?

Q. Your activities in appearing for the insured and setting aside the award, your solicitation—that is all in the record, isn't it?—A. I would answer "Yes" to the question in that form. There is, in the first record, and I can point it out to you if you are really interested in it. In the first appeal, during the hearing on August 8 that I referred to, Mr. Roy Bronson asked me the question, "Who prepared or who drew"—I can't give the exact language—"the petition for rehearing which had been filed by the employer of the deceased husband of Helen Lay, who was the complainant in this equity proceeding?" and I answered, "I did", which is a fact.

Q. Then the evidence along that line, the testimony adduced by Mr. Bronson at that time in the hearing, is part and parcel of the record, isn't it?—and we stipulate it all go in.—A. The question that was asked me and my answer are all in the record; but I cannot give the page, Mr. Hanley.

Mr. HANLEY. That is all I want.

Mr. SUMNERS. You don't mind giving the page reference to the stenographer for the convenience of the committee?

Mr. HANLEY. Oh, no.

Mr. SUMNERS. You have no questions to ask?

Mr. HANLEY. No. All right.

(Reporter's note: The page reference above referred to was secured from Mr. Hanley afterward, as follows: P. 118 of printed transcript of record, no. 6340.)

(This page reference will be found in exhibit no. 20-E of this record, which is a complete copy of the printed transcript of record above referred to, secured from Mr. Guereña's files by the reporter, there being no extra copies on file in the Federal court at this time.)

Mr. SUMNERS. Call your next witness.

(Mr. Reisner was then called, but did not respond.)

Mr. SUMNERS. It is 10 minutes to 12, gentlemen. How late do you want to run?

Mr. LA GUARDIA. Run to 12 o'clock.

Mr. SUMNERS. If you have any witness, put him on.

Mr. LA GUARDIA. Mr. Gilbert.

Mr. BROWNING. There is one question I want to ask Mr. Guereña that I really overlooked.

Q. Mr. Guereña, when you made the objection to the allowance of expenses for the receiver in this case, I will ask you what, if anything, the court said to you in response and what the circumstances were leading up to it.—A. Well, I don't know just exactly what you refer to. There were 20 pages of exceptions filed to the fourth and final account which ran also to the three preceding accounts, and there was considerable of a hearing, taking of testimony on the account. All of that testimony is in the transcript on the second appeal, but the argument concerning those objections and that account is not in the record. I think there was a reporter present, and the only discussion between the court and myself—that is, Judge Louderback and myself—concerning my argument was with reference to my insistence that there was unreasonableness exhibited in the extent and the character of charges made by the receiver's counsel for his meals—

Q. (interrupting). What were some of those?—A. (continuing). And for his traveling expense.

Q. What were some of those expenses?—A. Without going into detail, I will say just generally that the testimony—

Mr. SUMNERS (interrupting). Pardon me just a minute. You may identify sufficiently the nature of statements about that, but don't go into any details about this beyond sufficiently to relate what statements are in the transcript.

A. The record, Mr. Chairman, shows the allowances which were made, or for the expenditures which were allowed, for food and means to the receiver and to his counsel, to which objection was made by the commissioner. For instance, on October 6 the expense for meals ran \$10 to \$12, and I was urging the unreasonableness of that allowance and was told by the court that my insistence on that objection was petty. That is the extent of the exchange. I didn't agree, but I didn't get any chance to say so.

Mr. SUMNERS. Anything further?

Mr. BROWNING. That is all.

Mr. Manager BROWNING. Mr. President, I offer at this time the order of the court in this Lumbermen's Reciprocal Association case, filed December 16, 1931, containing the proviso which has just been read out of the testimony.

The PRESIDING OFFICER. It will be made a part of the record.

(See U.S.S Exhibit 51.)

Mr. Manager BROWNING. Mr. President, we want to offer an original letter, which was included in the testimony taken in San Francisco last September, from Mr. John Douglas Short to Mr. Hathaway, his father-in-law. We offer it for the record.



The PRESIDING OFFICER. It will be made a part of the record.

(See U.S.S. Exhibit 52.)

Mr. HANLEY. What is the date of it?

Mr. Manager BROWNING. The date of it is March 27, 1931, showing that he is enclosing a check for \$5,000.

Mr. LINFORTH. And the reasons for enclosing the check.

Mr. Manager BROWNING. Yes; setting out an involved family transaction, stating what he owes Mr. Hathaway, and that he is enclosing a check for \$5,000.

#### EXAMINATION OF RANDOLPH V. WHITING

Mr. Manager BROWNING. Call Mr. Randolph Whiting. Randolph V. Whiting, having been duly sworn, was examined and testified as follows:

By Mr. Manager SUMNERS:

Q. Mr. Whiting, will you state to the court your name, business, and residence?—A. Randolph V. Whiting; an attorney; I reside in San Francisco, Calif.

Q. Have you recently been president of the Bar Association of San Francisco?—A. I was until last January, about the middle.

Q. Do you recall the correspondence between yourself as president of the bar association and the President of the United States, and later with the Committee on the Judiciary of the House of Representatives?—A. I do.

Mr. Manager SUMNERS. Mr. President, I think it is fair to the entire situation to state at this point that Mr. Whiting was president of the Bar Association of San Francisco at the time the correspondence took place which initiated this investigation. He is tendered to the court in order that it may have all the information it may desire with reference to that point. We do not care to press the interrogation beyond the point of the pleasure of the President, in the first instance, and the court itself, of course.

By Mr. Manager SUMNERS:

Q. Will you state why it was that the letter was written—it is already in evidence here—to the Committee on the Judiciary with reference to the proposed investigation?

Mr. LINFORTH. Mr. President, we object to that question as being utterly immaterial to any issue here. The investigation was started and made. The reason for it cannot be material upon this inquiry. If there was correspondence between members of the Bar Association and the witness, that correspondence would be hearsay so far as the respondent is concerned. We are here to meet these charges. How the charges happened to be brought is not a material issue here.

Mr. Manager SUMNERS. Mr. President, I quite recognize that, under the ordinary rules governing the admission of testimony, a very serious question would present itself with reference to the admission of this testimony. That is the reason why I took the precaution of advising the Chair and the court with reference to the character of testimony or information which was sought to be elicited from this witness. The witness is here. He was the president of the Bar Association of San Francisco at the time this matter was initiated.

I gather from the testimony which has been adduced, and probably the same result will come from testimony which will be adduced, that these questions will come to the minds of Senators—and I will be very brief: Whether this prosecution was initiated by a disgruntled litigant, whether it was initiated by the stock exchange, or how it came to be initiated, as bearing upon the whole situation.

Here is the president of the Bar Association of San Francisco, who, acting in his official capacity, did initiate this investigation, and he knows the reasons which prompted his action, and the situation which obtained at the time of that action. We tender the witness to the Senate, and if it desires to have the information the witness is here prepared to give it.

The PRESIDING OFFICER. This witness would be competent to testify if within his knowledge he knew of some facts which have a bearing upon these charges. Whatever he initiated, either personally or in conjunction with members of the bar of his city or otherwise, it seems to the present occupant of the chair has all merged into the articles of

impeachment brought to the Senate by the honorable managers on the part of the House, and we are concerned with those now, and not with the first steps taken by this witness, either individually or in conjunction with others, in bringing that result about.

Mr. Manager SUMNERS. Mr. President, in view of that attitude on the part of the President—and certainly the managers have no disposition to complain with reference to it—we will not press further examination of this witness at this time, reserving the right, of course, if later on it may be desired, to tender the witness in rebuttal.

The PRESIDING OFFICER. Then you are excused, Mr. Whiting.

(The witness retired from the stand.)

Mr. Manager SUMNERS. Mr. President, the managers have no further evidence to offer at this time.

Mr. LINFORTH. Mr. President, if it would not be asking too much, we would very much appreciate an adjournment until tomorrow in order that we may determine whether or not to make a motion which we are considering at this time. We expected that the testimony of other witnesses would be introduced, and that the case of the prosecutors would not be concluded this early. If the Senate and you, Mr. President, can grant my request, the respondent will be ready to proceed at any time tomorrow which you may designate.

Mr. Manager SUMNERS. Mr. President, will the President permit an observation on the part of the managers?

The PRESIDING OFFICER. Certainly.

Mr. Manager SUMNERS. Our suggestion is to this effect, that counsel for the respondent begin the presentation of their case, and while it may not be according to the usual procedure, the managers on the part of the House would not object, if tomorrow counsel for respondent should determine to present the motion indicated, to have the motion presented then as of this time. I merely make that suggestion in the interest of the economy of time.

The PRESIDING OFFICER. The Chair is disposed to submit that question to the Senate for its determination and will entertain any motion which a Senator may desire to make.

Mr. LONG. Mr. President, I have been engaged in a committee meeting. What is the motion, may I ask?

The PRESIDING OFFICER. The motion now proposed is to take an adjournment until tomorrow morning, at which time counsel for the respondent will have determined whether they will move for a dismissal of the articles of impeachment or to proceed with the introduction of evidence. Is that correctly stated, the Chair will inquire of counsel?

Mr. LINFORTH. That is substantially correct, Mr. President. We propose, if we follow that course, to make a motion which is tantamount to a demurrer to the evidence.

#### RECESS

Mr. ASHURST. I move that the Senate take a recess for 1 hour so that the honorable attorneys on the part of the respondent may determine whether or not they wish to make any such motion. It seems to me that an hour is appropriate time. I make that motion.

The PRESIDING OFFICER. The question is on the motion of the Senator from Arizona.

The motion was agreed to; and (at 3 o'clock and 1 minute p.m.) the Senate sitting as a Court of Impeachment took a recess for 1 hour. On the expiration of the recess the Senate sitting as a court reassembled.

#### CALL OF THE ROLL

Mr. VANDENBERG. Mr. President, I suggest the absence of a quorum.

The PRESIDING OFFICER (Mr. HEBERT in the chair). The clerk will call the roll.

The legislative clerk called the roll, and the following Senators answered to their names:

Adams	Barkley	Byrd	Coolidge
Ashurst	Black	Byrnes	Costigan
Austin	Bone	Capper	Couzens
Bachman	Bratton	Caraway	Cutting
Bailey	Brown	Carey	Dickinson
Bankhead	Bulkeley	Clark	Dill
Barbour	Bulow	Connally	Duffy



Erickson	Kean	Murphy	Steinwer
Fess	Kendrick	Neely	Stephens
Fletcher	Keyes	Norris	Thomas, Okla.
Frazier	King	Nye	Thomas, Utah
George	La Follette	Patterson	Townsend
Glass	Lewis	Pittman	Trammell
Goldsborough	Logan	Pope	Tydings
Gore	Long	Reed	Vandenberg
Hale	McAdoo	Robinson, Ark.	Van Nuys
Harrison	McCarran	Robinson, Ind.	Wagner
Hastings	McGill	Schall	Walcott
Hatfield	McKellar	Sheppard	Walsh
Hayden	McNary	Shipstead	Wheeler
Hebert	Metcalf	Smith	White

The PRESIDING OFFICER. Eighty-four Senators having answered to their names, a quorum is present. Is counsel for the respondent ready to proceed?

#### TESTIMONY ON BEHALF OF RESPONDENT

Mr. LINFORTH. Mr. President, on behalf of the respondent, we wish to thank the Presiding Officer and the Senate for the courtesy of giving us an hour within which to confer. Counsel are under instructions from the respondent not to make any motion but to proceed to offer the proof.

The PRESIDING OFFICER. Very well, gentlemen. Call your first witness.

#### EXAMINATION OF ROY A. BRONSON

Mr. LINFORTH. Call Mr. Roy Bronson.

Roy A. Bronson, having previously been duly sworn, was examined and testified as follows:

By Mr. LINFORTH:

Q. Mr. Bronson, you have already been a witness in this matter on behalf of the prosecution?—A. I have.

Q. How long have you been practicing law?—A. Twenty years.

Q. How long have you known Herbert Erskine?—A. For about 25 or 30 years.

Q. How long have you known his brother, Morse Erskine?—A. Ever since he has practiced law, which, I believe, is something like 10 or 12 years.

Q. And did you know the senior member of that firm in his lifetime, Mr. Keyes?—A. I did.

Q. Do you know what the reputation of Herbert Erskine is, as a man and a lawyer, in the community where he resides?—A. I do.

Q. Is it good or bad?—A. It is excellent.

Q. And what is the reputation of his brother, Morse Erskine?—A. It is excellent also.

Q. And what was the reputation of the deceased member of the firm, Mr. Keyes?—A. The very highest.

Mr. LINFORTH. That is all.

The PRESIDING OFFICER. Do Managers on the part of the House desire to ask the witness any questions?

Mr. Manager SUMNERS. We do not.

(The witness retired from the stand.)

#### EXAMINATION OF THOMAS W. SLAVEN

Mr. LINFORTH. Call Mr. T. W. Slaven.

Thomas W. Slaven, having been previously duly sworn, was examined, and testified as follows:

By Mr. LINFORTH:

Q. Mr. Slaven, you have already been a witness in behalf of the other side to this proceeding?—A. I have.

Q. How long have you been practicing as an attorney?—A. Fifteen years.

Q. Do you know Herbert Erskine?—A. I do.

Q. How long have you known him?—A. About 10 years.

Q. Do you know his brother, his partner, Morse Erskine?—A. I do.

Q. How long have you known him?

Mr. Manager SUMNERS. Just a minute. Mr. President, we do not object at all to the testimony, but in order to save time we believe that the interrogation ought to be directed to the reputation of the attorney whose reputation was brought in question this morning by a question asked by counsel for the respondent.

Mr. LINFORTH. May I add one word in reply, Mr. President? The witness Brown, after testifying that the reputation of Herbert Erskine was not good, then refused to answer a question as to the reputation of Morse Erskine. So I think, under that state of affairs, in justice to those

men, it is proper to use the witness on the other side in defense of that situation. We are 3,000 miles away from home where these men practice and where they live, but, fortunately, we have some lawyers here on the other side in this case that know them.

Mr. Manager SUMNERS. Mr. President, will the Chair hear me for just a moment?

The PRESIDING OFFICER. The manager may proceed.

Mr. Manager SUMNERS. I may suggest to the Chair that on a former examination of Mr. Brown it was disclosed that he did at that time testify that Mr. Erskine's reputation was not good. Counsel for the respondent knew that. At the time they propounded the question this morning to Mr. Brown they brought out that information or testimony themselves. We are not at all objecting, notwithstanding the fact that they put it in issue themselves and knew exactly what was going to happen when they asked the question. We do not at all object to this witness answering questions with regard to the reputation of a lawyer whose reputation was put in issue by counsel for the respondent. We do not at all object to that.

Mr. LINFORTH. Mr. President, will you allow me one word in defense of a brother lawyer? True, upon preliminary statement, Mr. Brown did make the statement which he repeated here. Some weeks ago when I was in the city of Washington in connection with this proceeding the Chairman of the Judiciary Committee of the Senate told us that the Treasury of this country was at the defense of the respondent, if necessary, but he asked us to bear in mind existing conditions and not to pile up unnecessary expense. For that reason we did not bring attorneys 3,000 miles to substantiate the reputation of these men, but we are fortunate in having some of the lawyers on the other side in this case who know them; and I say, inasmuch as the witness referred to declined to answer the question as to what the reputation of Morse Erskine was, in fairness to any lawyer, we ought to be permitted to remove the insinuation, if it is no more than that, from the declination of that witness to answer the question as to what the reputation of Morse Erskine was.

The PRESIDING OFFICER. The opinion of the present occupant of the chair is that this is a matter in which the Senate is not concerned. It is not the issue here. The Chair appreciates the attitude of counsel in wishing to clear the reputation of a fellow member of the bar. The Chair can well appreciate their desire to do that. On the other hand, the Chair does not feel justified in allowing the time of the Senate to be taken up in any such inquiry. While the Chair is going to allow this witness for the time being to testify, he will not permit the inquiry to proceed any further.

Mr. LINFORTH. We bow to the wishes of the Chair, and we shall not call anyone else on the subject.

Mr. Manager SUMNERS. The managers did not put in issue the reputation of Mr. Erskine, and do not now question it, and never have questioned it.

Mr. LINFORTH. But your witness did.

Mr. Manager SUMNERS. You asked him the question.

The PRESIDING OFFICER. The Chair does not think we ought to waste any further time on this issue. Proceed with the examination.

By Mr. LINFORTH:

Q. What is the reputation of Morse Erskine in the community in which he lives for honesty, integrity, and ability as a lawyer?—A. It is of the highest.

Q. And his brother Herbert?—A. Likewise I know it to be the highest.

Mr. LINFORTH. No further questions.

Mr. McKELLAR. Mr. President, I have a question I want to ask.

The PRESIDING OFFICER. The Senator from Tennessee propounds an inquiry, which the clerk will read.

The legislative clerk read as follows:

Q. Do you know the general reputation of John Douglas Short? If you do, what is the general reputation of John Douglas Short for truth and veracity and as a lawyer?

The WITNESS. For truth and veracity I know the reputation of Mr. Short to be good. As for his ability as a lawyer I am unable to state.

The PRESIDING OFFICER. Are there any further inquiries? If not, the witness may be excused.

EXAMINATION OF J. H. ZOLINSKY

Mr. LINFORTH. We will call Mr. Zolinsky.

J. H. Zolinsky, having been duly sworn, was examined and testified as follows:

By Mr. LINFORTH:

Q. Mr. Zolinsky, will you state your residence and occupation?—A. My residence is San Francisco. My occupation is an accountant.

Q. How long have you been following the business of an accountant?—A. About 13 years.

Q. Were you the accountant for Russell-Colvin & Co. before the appointment of the receiver?—A. I was.

Q. How long had you been the accountant of that firm before the receivership?—A. About 3 years.

Q. Following the receivership, were you employed by the receiver, Mr. Hunter?—A. I was.

Q. Did you continue from that time on in the employment of Mr. Hunter as accountant?—A. Yes; I was.

Q. Can you tell the Presiding Officer and the Senate what the balance sheet, taken March 11, 1930, the date of the receivership of that concern, showed, so far as assets and liabilities were concerned?—A. There were firm assets and firm securities amounting to \$1,521,096.54. There were also held for customers securities to the amount of \$1,538,879.81, making a total of assets of \$3,059,976.35.

Q. According to the balance sheet at the date of the receivership?—A. Yes, sir.

Q. According to the books of the company, what was the appraised value of the securities—not their assets but securities—belonging to Russell-Colvin Co. at the date of the receivership?—A. The appraised value of securities belonging to Russell-Colvin was \$503,267.25, not including any belonging to customers.

Q. Did they have assets other than securities?—A. Yes; they had about \$1,000,000 of other assets, including membership seats. There was some cash, accounts due from customers, and miscellaneous.

Q. In round numbers as of the date of the receivership the assets were approximately \$1,000,000?—A. That is right.

Q. How many claims were presented and filed with the receiver?—A. There were 679 claims filed with the receiver.

Q. Can you state from your record the aggregate sum of those claims filed with the receiver?—A. Yes; they were \$1,722,004.53.

Q. Do your books show and can you state the amount due by Russell-Colvin & Co. on that date for bank loans, brokers' loans, and repurchase agreements in total?—A. Yes; that amounted to \$973,170.94.

Q. Were the securities held by Russell-Colvin & Co. at the time of the receivership pledged by them for an amount in excess of what Russell-Colvin & Co. had loaned on them?—A. Yes; they were.

Q. How much more did that concern pledge them for than they had loaned on them, in round numbers?—A. That was about \$359,000.

Q. From your books can you state how much in cash was paid by the receiver to the customers who had preferred claims?—A. I do not understand the question. Was that the amount paid to—

Q. Let me withdraw the question and put it in a different form. How much did the receiver pay to the customers of the firm in cash and securities?—A. It totaled \$830,439.73.

Q. Can you state how much of that was paid by the receiver to those customers in cash?—A. It was \$328,406.72.

Q. Was the balance paid in stock of the appraised value of the difference?—A. Yes; it was.

Q. According to your books how much was paid to the secured customers by the receiver in the liquidation, in percent?—A. One hundred percent was paid to the secured claimants.

Q. The secured claims were paid 100 percent?—A. Yes, sir.

Mr. LONG. Mr. President, I send a question to the desk. The PRESIDING OFFICER. The Senator from Louisiana propounds a question, which the clerk will read.

The legislative clerk read as follows:

Q. Was the firm of Erskine & Erskine associated as attorneys for the receiver with John Douglas Short?

Yes; they were.

By Mr. LINFORTH:

Q. Having told us that in the liquidation the secured customers received 100 percent of their claims, how much did the marginal customers not entitle to priority receive in percentage?—A. They have already received 48.07 percent.

Q. Are there still assets out of which a further dividend will be paid them?—A. Yes; they will receive about 6.8 percent additional.

Q. Making, in round numbers, how much in percentage?—A. About 55 percent.

Q. What have the general creditors received in percentage?—A. So far they have received 28 percent.

Q. Are there assets remaining out of which they will be paid an additional percentage?—A. They will receive an additional 12 percent, making a total of 40 percent.

Q. What remaining assets are there at the present time? I do not mean to specify what they are, but in total?—A. In total we have assets of about \$65,000, and in addition to that we have uncollected customers' accounts of \$179,000.

Q. In figuring the percentage that will still be paid, have you figured anything on the \$170,000 and odd of uncollected accounts?—A. We have not figured anything on the \$179,000 of uncollected accounts.

Q. The balance you have referred to from your record—A. \$65,000.

Q. Is it due from solvent concerns?—A. It is all due from solvent concerns.

Q. And good?—A. Yes, sir.

Mr. LINFORTH. Take the witness.

Cross-examination by Mr. Manager SUMNERS:

Q. Your statement is that there will be 12 percent more paid to the general creditors?—A. Yes, sir.

Q. And that the money is due from solvent concerns?—A. Yes, sir.

Q. Why have you not already collected the money?—A. Why, of that amount \$5,200 is being held in escrow by the legal firm who had charge of the Farmers' Investment Co., which was liquidated by the receiver. They are waiting to turn it over to Mr. Hunter.

Q. What are they waiting for?—A. I could not tell you that; some legal difficulty in closing that concern. It should have been paid, I understand, several years ago. I do not know why it has not been paid.

Q. How do you know it is going to be paid?—A. I know they have it in escrow. Mr. Hunter sold the stocks which made up this sum of money and was asking for it several times. I do not know why he has not been paid it.

Q. What I am trying to find out is how you know it is going to be paid. You have testified that it is going to be paid, and it has been in escrow for these years.—A. It should be paid, because it was a subsidiary of Russell-Colvin. There is no liability against it that I know of.

Q. And yet it is being held in escrow?—A. Yes; it is being held in escrow by the attorneys who were in charge of the corporation.

Q. And you testify it is going to be paid and distributed to the general creditors?—A. Yes, sir.

Q. You swear to that?—A. That is, \$5,000 of the amount.

Q. You swear to that?—A. Yes, sir; an additional amount—that is, \$5,000 of the \$65,000. The other large amount is \$58,000, with interest, due on a contract of sale of securities, sale of notes of the Anchorage Light & Power Co., which contract is secured by all the common stock of the company and is being paid off in regular payments. We have received so far \$12,000 on the sale.

Q. What position did you hold with the Russell-Colvin Co. prior to the receivership?—A. I was the accountant, in charge of the accounts.



Q. What does that mean?—A. I was in charge of all the accounting for the firm, all the bookkeepers and margin customers and cashiers, and so forth.

Q. Was it part of your duties to trace these accounts that you had with other brokers—New York brokers, and so forth?—A. Yes, sir.

Q. You did that before. Did you continue your responsibility in that regard after your employment by the receiver?—A. We never had to trace the securities before the receivership in the same light as we had to trace them for the receiver. There was no occasion to trace before the receivership that I know of.

Q. Did you have the responsibility of making those tracings after the receiver took control?—A. Yes; I did.

Q. Under anybody's direction as to the plan of procedure?—A. Yes. Mr. Short laid out the routine, separating the various classifications of customers for tracing.

Q. Mr. Short, the attorney for the receiver?—A. The attorney.

Q. Did the receiver have anything to do with that?—A. Mr. Hunter was with us, working with us on it. We had quite a few people working on the actual work.

Q. What was the character of the assets of the Russell-Colvin Co. when the receiver took charge?—A. The character? They had their securities. The investment department securities were being sold. We had the accounts receivable, money due from customers. We had the membership, the firm membership account, the stock-exchange seats; money due it from various accounts, such as the Consolidated Paper Box Co., one of its subsidiaries. There was some cash on hand. There was, of course, furniture and fixtures. They were the principal assets.

Q. How many companies held these pledged securities?—A. We had a total of some forty odd different pledgees, different pools—some very small and some large.

Q. How many other concerns held the pledged securities, margined securities?—A. How many concerns were they pledged with?

Q. Yes; that is right.—A. Around 40.

Q. Were they located in San Francisco or in New York?—A. They were all located in San Francisco—San Francisco and California. Lots of them were up-State and down south a way; and some of the companies had correspondents in New York.

Q. You did not have any securities pledged in New York?—A. Well, the largest account, E. A. Pierce & Co., had the most of their securities in New York, held for us there. We had the account with the San Francisco office.

Q. What made up the three million assets, briefly?—A. There was \$500,000 worth of firm securities. We had—

Q. You need not be too particular. I do not care for too much detail.—A. All right. The seats, the exchange seats, were \$75,000. Due from customers were \$650,000; and there was cash, \$43,000. There were furniture and fixtures of an appraised value of \$7,700; and there were miscellaneous items due from different concerns of over \$100,000.

Q. The customers owing you the \$650,000 were marginal customers, were they not?—A. Yes, sir; they were all marginal customers.

Q. And you had the stocks pledged to secure the indebtedness that was owing?—A. Yes, sir.

Q. How much did those stocks lack of being of value equal to the amount that was owing to you by these customers?—A. I have not got the figures at that time. I have what they were later sold for, and what the customers still owe on those stocks.

Q. How much were they sold for?—A. They were sold for an amount which left a balance due the receivership of \$179,000.

Q. Do you assume from that statement that they lacked \$179,000 of bringing the amount originally pledged?—A. If I am right, originally about \$140,000 were the amounts that we considered deficit accounts. Those were accounts that did not have enough collateral to secure the indebtedness.

Q. What has been the accounting cost since the receiver has been in charge?—A. The accounting cost?

Q. The accounting cost.

The PRESIDING OFFICER. Mr. Witness, some of the Senators are unable to hear, and it has been suggested that the microphone be raised 8 or 10 inches. Suppose you try that.

Mr. KING. Mr. President, may I take the liberty—although I am violating the rule—of asking the President to instruct the witness to speak louder? He drops his voice and those of us who are near lose some of his sentences.

The PRESIDING OFFICER. The witness will please raise his voice all the time. It is rather difficult to hear. The acoustics are not particularly good and Senators have to strain a good deal to hear what is said.

By Mr. Manager SUMNERS:

Q. In order that the court may get the mechanics of this thing, is it not true that much of the payments to which you refer—and much of the indebtedness—simply meant that you recovered the pledged securities and delivered them back to the persons who have pledged them?—A. Well, of course, we secured the remaining securities from the pledgees after the pledges were satisfied and distributed them to claimants.

Q. I should like to repeat my question. As I understand from your statement, much of the assets and much of the liabilities of this concern had to do with pledged securities?—A. Yes, sir.

Q. In winding up that part of the transactions of the concern, what you had to do was to recover these pledged securities and deliver them to the respective pledgors?—A. That is right, sir.

Q. About what percentage of the business of winding up the receivership did that character of transaction constitute?—A. You mean of the accounting part of the receivership?

Q. You can answer it either way, or both ways, if you like.—A. Of course the tracing of the securities involved both the securities pledged and unpledged. I do not know just what percentage we spent on the tracing.

Q. Perhaps we can get at it in this way: Since the receiver took charge of the Russell-Colvin Co. it has not been a going concern? It has not bought and sold stock?—A. That is correct; yes, sir.

Q. It has been purely a liquidating receivership?—A. Yes, sir.

Q. And is it not true that the process of liquidation was to recover first the unsold stocks and deliver them back to the persons to whom they respectively belonged?—A. Well, that was not our procedure. We traced all securities into the various pledges, determined which securities had been sold, whose securities had been sold, and the losses and gains thereon, and then delivered to the customers the remaining securities or the cash equivalent, the cash realized from the sale of the securities by pledges. Some of the securities the pledgees sold out at the commencement of the receivership. Others were sold by the receiver later on.

Q. Do you mean that the securities that were pledged with A, B, or C were sold by A, B, or C under the original authorization of sale, and they paid themselves the amount of money that the Russell-Colvin Co. owed to them? Is that true?—A. Yes; most of the banks and brokers did that. There were several who did not do it.

Q. With regard to those transactions where the brokers pursued the first policy, what you had to do was to find out what part of the entire amount received, having already determined with reference to these pools that you have indicated, belonged to each of the pledgors?—A. Yes, sir.

Q. Then you had some securities which the Russell-Colvin Co. had underwritten; did you not?—A. Yes, sir.

Q. Did you have to do with the transactions concerning their sale?—A. Yes; I did. Well, I had to do with the records, of course, concerning their sale. I had to do with the sales of those securities which were pledged, owing to us, Colvin & Co.—those underwritings.

Q. How long was it before the bulk of the business of this concern was wound up under the receivership? Let me put it in this way: What percentage of the bulk of the transactions of the receivership was wound up in the first 3 months?—A. The first 3 months there was very little wound up. At the end of the first 3 months, if I recall, we had

completed receiving all the claims from the various claimants and determining the classification of those claims.

Mr. Manager SUMNERS. I do not think it is profitable to pursue this any further.

The PRESIDING OFFICER. Are there any further questions?

Mr. LINFORTH. No further questions.

Mr. KING. Mr. President, I send an interrogatory to the desk.

The PRESIDING OFFICER. The Senator from Utah propounds an interrogatory, which will be read by the clerk.

The legislative clerk read as follows:

Q. How long was the Russell-Colvin Co. in the hands of the receiver?

The WITNESS. The company went into the hands of the receiver March 11, 1930, and I suppose to date. Its work was finished quite a while ago. Final payments out of firm accounts, and so forth, were paid in the fall of 1931. However, they received a general distribution from the general fund early this year.

Mr. McKELLAR. Mr. President, I send up two questions, which I ask to have read.

Mr. LONG. Mr. President, a point of order. I think that question would mean in point of years. I will ask the Chair to ask the witness to answer how many years or months it was. I do not get exactly what he means by that.

The PRESIDING OFFICER. The Chair suggests that the Reporter read the answer to the interrogatory for the information of the Senate.

The Official Reporter read as follows:

A. The company went into the hands of the receiver March 11, 1930, and I suppose to date. Its work was finished quite a while ago. Final payments out of firm accounts, etc., were paid in the fall of 1931. However, they received a general distribution from the general fund early this year.

Mr. Manager SUMNERS. There is one question I overlooked asking the witness.

Mr. McKELLAR. May I have read the questions which I have sent to the desk?

The PRESIDING OFFICER. The manager will permit the interrogatories of the Senator from Tennessee to be propounded.

Mr. Manager SUMNERS. Yes; I beg pardon.

The legislative clerk read the first question, as follows:

Q. How many lawsuits were brought by the attorneys for the receiver?

The WITNESS. I do not know the total number of lawsuits.

The legislative clerk read the second question, as follows:

Q. How much was recovered on such suits as were brought?

The WITNESS. I have not the figures on those suits.

Mr. McKELLAR. Mr. President, I desire to ask another question in order to finish the matter. I will have it ready in a moment.

The PRESIDING OFFICER. Very well. In the meantime, the manager for the House has a question.

By Mr. Manager SUMNERS:

Q. I should like to ask you, Mr. Witness, how much of the assets of the Russell-Colvin Co. was paid out to the receiver and the attorney for the receiver?—A. The receiver and his attorney received \$90,000. Do you mean what percentage?

Q. No. Will you please state the sums paid respectively to the receiver and the attorney for the receiver?—A. The attorneys of the receiver received \$51,250. The receiver was paid \$40,500.

Q. For how long a period of time was that?—A. Mr. Hunter was actively on the job all last year, all 1932, and on and off to the present date.

Q. How long after the receiver qualified and took charge of the property was this payment made to the receiver?—A. The receiver was paid in the spring—I have not the exact date—the spring of 1931.

Q. Can you fix the date a little more definitely and give us some information as to how long the receiver had been in charge of the property at the time the payment was

made?—A. I think just about a year after the commencement of the receivership.

Q. Is that true also with reference to the attorney for the receiver?—A. They both were paid at the same time.

Q. Do you know how much time the attorney for the receiver devoted to this receivership?—A. I know he was with us most of the first year practically all the time—that is, with the accounting end of it. Of course, I do not know just what extra time he spent.

Q. How long was Mr. Erskine with you?—A. Mr. Morse Erskine was with us a while on the tracing of the claims and preparing the different classifications of customers.

Q. For how long a period of time, if you know?—A. I imagine for about the first 6 months we were working together.

Q. He was there, then, practically all the time?—A. He was there on and off; not as steady as Mr. Short.

Q. Did Mr. Short come down in the morning and stay until evening?—A. Yes; he did. Many times he was there the full day just the same as we were.

Q. Were there many days when he was not there? We are trying to get a picture.—A. Yes; I know. I know sometimes, of course, he was working with Mr. Hunter on other things, and then we would call him in on our work. Of course, we did not bother with the sale of the other assets of the company.

Q. Were there any other attorneys who worked with you during that period, representatives of the Russell-Colvin Co.? Were they there at any time?—A. I worked up some figures for Mr. Brown at one time. He was the only one.

Q. There were no other attorneys representing anybody else who had contact with the activities of the receiver?—A. There were other attorneys representing claimants who came.

Q. I am asking with regard to attorneys who helped to complete the settlement of the estate.—A. Yes, the attorneys for the creditors' committee went over the outline of the work we were doing, and went over certain accounts in which they were interested.

Mr. Manager SUMNERS. That is all.

The PRESIDING OFFICER. The Senator from Tennessee desired to propound an inquiry.

Mr. McKELLAR. Mr. President, I have an interrogatory which I desire to propound.

The PRESIDING OFFICER. The clerk will read the interrogatory.

The legislative clerk read as follows:

Q. Will you ascertain how much money was recovered by means of lawsuits brought by attorneys for the receiver, and give the total sum to the reporter in answer to this question?

Mr. Manager SUMNERS. Mr. President, in that connection I respectfully suggest to the president that it would perhaps be valuable to have retained as a part of the record in this case the memoranda from which the witness has testified.

The PRESIDING OFFICER. I think perhaps that might well be made a part of the record for the information of the Senate.

Mr. Manager SUMNERS. We respectfully ask that it may be made a part of the record.

The PRESIDING OFFICER. That may be done, Mr. Zolinsky, and it will be here in safe-keeping, and will be available to you at a later date.

(See U.S.S. Exhibit 53.)

Mr. McKELLAR. Mr. President, I do not think the witness answered the question and stated whether he would get the information that was asked for.

The WITNESS. I have not a record of the different lawsuits that were instituted by the attorneys.

Mr. KING. Mr. President, I send two interrogatories to the desk, which I desire to have propounded to the witness.

Mr. McKELLAR. One moment. May I suggest, without writing it, that the witness has not answered the question I asked? This witness is an accountant for the company, and all I ask is how much money is shown by his account to have been received from lawsuits. Surely he ought to be able to



find out from his accounting how much money was received as a result of lawsuits.

The WITNESS. One of the principal suits by the attorney, or the work by the attorney, was in the case of the Consolidated Paper Box Co., on which we received about \$211,000 in cash and credits to the pledgees.

The PRESIDING OFFICER. The Senator from Utah propounds the following interrogatories, which the clerk will read.

The legislative clerk read as follows:

Q. For how many months did Short serve as attorney?

The WITNESS. For about the first 6 months, or most of the first year, he served a good deal with the accounting department, showing us the claims, and later with the receiver as well, in disposing of the other firm assets. That was a period of, I should say, about 2 years—less than 2 years.

Q. For how many months did Erskine serve as attorney?

The WITNESS. It is my recollection, or my opinion, that on all the cases, outside of the claims for securities, Mr. Erskine worked with Mr. Short. As a matter of fact, I want to say that Mr. Short, even to the present time, is interested in conducting some of the suits against some of the deficit accounts which we are trying to collect.

Mr. FLETCHER. Mr. President, I send an interrogatory to the desk.

The PRESIDING OFFICER. The Senator from Florida propounds the following interrogatory, which the clerk will read.

The legislative clerk read as follows:

Q. What were the total expenses paid out by the receiver in addition to the compensation to the receiver and the attorneys out of the trust funds?

The PRESIDING OFFICER. The clerk informs the Chair that there are two interrogatories. The witness will be directed to answer the first, which has just been propounded, and then the second will be propounded to him.

The WITNESS. There were about \$50,000 expenses.

Q. What were the different items of expense?

The WITNESS. There were office salaries, amounting to approximately \$29,000; rent, about \$4,000; and there were fees to other attorneys, about \$17,000.

Mr. McCARRAN. Mr. President, I send three interrogatories to the desk.

The PRESIDING OFFICER. The Senator from Nevada propounds three interrogatories, which the clerk will read.

The legislative clerk read as follows:

Q. How much did the creditors realize from the estate?

The WITNESS. The average paid to all creditors amounts to a little over 65 percent and the amount of money and securities paid amounted to \$830,000.

Q. What was the total amount of the estate?

The WITNESS. The total amount of the estate was \$3,000,000.

Q. What was the appraised value of the estate?

The WITNESS. That is the appraised value, or book value, in either case.

Mr. McKELLAR. Mr. President, I have two interrogatories I wish to propound.

The PRESIDING OFFICER. The Senator from Tennessee propounds the following interrogatories, which the clerk will read.

The legislative clerk read as follows:

Q. What were the fees to other attorneys for?

The WITNESS. In one case there was a firm of attorneys representing a client in New York that replevined their stock. In other cases there was a fee allowed to the attorneys representing the firm of Russell-Colvin & Co. That is the record I have on that.

Q. If Mr. Short and Messrs. Erskine & Erskine were employed, why was \$17,000 paid to other attorneys?

The WITNESS. I do not know why it was paid. I guess that will have to be answered by someone else.

Recross-examination by Mr. Manager SUMNERS:

Q. Mr. Zolinsky, you stated, as I understood your statement, that the attorneys have recovered in a lawsuit two hundred thousand and some odd dollars in the Consolidated Paper Box Co. matter. Do you not know, as a matter of fact, there was not any lawsuit at all about that; that that was merely a sale of the property?—A. I said that I have no information as to the number of suits filed, except those filed against customers, which are in process of collection now; but I stated there was a great deal of legal work on that Consolidated Box case, and that is the reason I mentioned it.

Q. But did you or not mention it in response to an inquiry as to what had been recovered by lawsuits on the part of these attorneys?—A. I did.

Q. What lawsuit was instituted?—A. As I said, I know there was a good deal of legal work. I do not know just what kind of a suit was brought against it, and, as I said before, I have no record of all the suits that were brought in this case.

Q. In other words, you do not know whether there was any suit brought at all or not in that matter?—A. I know there were some suits, but I have no record of what suits were brought.

Q. I do not want to take too much time on this, but I am speaking now with respect to the Consolidated Paper Box Co., the only concern that you pointed out definitely with reference to which there had been a lawsuit. I want to know what lawsuit that was.—A. I do not know whether there was a lawsuit or not. I know there was a good deal of legal work.

Q. Do you not know that it was not a lawsuit, that it was a negotiation and sale, and that Mr. De Lancey Smith had the major part to do with reference to the negotiation and sale and closing of the matter?—A. I know that Mr. De Lancey Smith worked on it.

Mr. Manager SUMNERS. That is all.

Redirect examination by Mr. LINFORTH:

Q. May I ask just one further question? You recall, do you not, that the court made an order allowing, if I remember correctly, \$8,750 to Brown & Smith as attorneys for the defendant and to Thelen & Marrin; at the same time it made an allowance of forty-six thousand and odd dollars to Keyes & Erskine. Is that \$8,750 a part of the amount that you have mentioned?—A. Yes; it is.

Q. One further question. Can you tell the Presiding Officer and the Senate about when the dividend was paid to the creditors?—A. The first amount was paid in September 1931, and prior to that we had satisfied the full-paid-security claimants.

Q. And was there a second dividend payment?—A. There were two general dividend payments; as a matter of fact, there were three before the end of 1931; a fourth dividend was paid in March of this year.

Q. That is, the last dividend was paid in March of this year?—A. Yes, sir.

Q. Was that a small one?—A. It was 3 percent of the general claims.

Mr. LINFORTH. I think that is all.

Recross-examination by Mr. Manager SUMNERS:

Q. Just one question, and I am sure I am through. How much was paid to the general creditors in money?—A. In money?

Q. Yes; how much has actually been paid to the general creditors—what percentage of their respective claims?—A. We have paid 28 percent so far.

Q. How much does that amount to?—A. It amounts to \$168,595.82.

Mr. BLACK. I send to the desk an interrogatory.

The PRESIDING OFFICER. The Senator from Alabama propounds an interrogatory, which the clerk will read.

The legislative clerk read as follows:

Q. Who were the other lawyers receiving the \$17,000, and what amount did each receive, and where are such lawyers located?

The WITNESS. The attorneys for the plaintiff received \$4,375; the same amount to attorneys for the defendant.

The attorneys for the defendant were De Lancey Smith and Francis Brown; the attorneys for the plaintiff, I think, were Thelen & Marrin. One thousand dollars was paid to a New York firm of attorneys on account of securities held for the agency, and there were \$7,000 of miscellaneous legal expenses, which includes clerical and legal expense as well.

Mr. BLACK. Mr. President, I should like for the clerk to be instructed again to read the question to the witness so that he may answer the entire question.

The PRESIDING OFFICER. The clerk will again read the interrogatory.

The legislative clerk read as follows:

Q. Who were the other lawyers receiving the \$17,000, and what amount did each receive, and where are such lawyers located?

The WITNESS. De Lancey Smith and Francis Brown, San Francisco, received \$4,375; Thelen & Marrin, attorneys for the plaintiff, received the same amount, \$4,375, also of San Francisco; \$1,000 was paid through Pillsbury, Madison & Sutro, of San Francisco, for account of a New York firm. I do not know the name of that firm. There was still \$7,000 for miscellaneous amounts that I have not here. I think most of them are for court and different clerical expenses.

Mr. KING. Mr. President, I submit two interrogatories.

The PRESIDING OFFICER. The clerk will read the interrogatories propounded by the Senator from Utah.

The legislative clerk read as follows:

Did all the members of the Erskine & Short firm render services in the handling of the Russell-Colvin estate?

The WITNESS. Not to my knowledge.

The PRESIDING OFFICER. The clerk will read the second interrogatory propounded by the Senator from Utah.

The legislative clerk read as follows:

Q. Who were the members of the firm of Erskine & Short?

The WITNESS. I know of Mr. Morse and Mr. Herbert Erskine and Mr. Short. I did not have any business with the other members.

Mr. KING. I submit two further interrogatories.

The PRESIDING OFFICER. The Senator from Utah submits two interrogatories, which the clerk will read.

The legislative clerk read as follows:

Q. Is Hunter still acting as receiver?

The WITNESS. He is.

The PRESIDING OFFICER. The clerk will read the second interrogatory propounded by the Senator from Utah.

The legislative clerk read as follows:

Q. To whom were the payments made which, as you said, constituted 100 per cent?

The WITNESS. They were made to security claimants who had paid their accounts in full. The securities were held in safe keeping. They were also claims such as United States Government taxes, and other taxes, and employees' salaries and salesmen's commissions.

Mr. BLACK. I send another interrogatory to the desk.

The PRESIDING OFFICER. The Senator from Alabama propounds an interrogatory, which the clerk will read.

The legislative clerk read as follows:

Q. What lawyers received the miscellaneous expenses of \$7,000; and if you do not have it in the account now, do you have it accessible?

The WITNESS. I can procure that information. I do not think that it was paid to any attorneys. I believe it was just for legal expenses in court and for stenographers, and so on, in the different cases.

Mr. McKELLAR. Mr. President, I submit another inquiry.

The PRESIDING OFFICER. The Senator from Tennessee propounds an inquiry, which the clerk will read.

The legislative clerk read as follows:

Q. Are John Douglas Short and Erskine & Erskine here in Washington in attendance on this case?

The WITNESS. Yes; they are.

Mr. LINFORTH. Mr. President, may I state, for the information of the Presiding Officer and those who are here, that Mr. Herbert Erskine is here and Mr. Short is also here. The other Mr. Erskine will come by airplane. He is not

here at the present time. I want the witness to be exactly correct about it.

Mr. BONE. Mr. President, I wish to submit an interrogatory.

The PRESIDING OFFICER. The Senator from Washington propounds an interrogatory, which the clerk will read.

The legislative clerk read as follows:

Q. Why were other San Francisco lawyers retained to represent or defend when the receiver had his own lawyers?

The WITNESS. I do not think the other firms were retained by the receiver.

Mr. BONE. That does not quite answer the question.

The PRESIDING OFFICER. Will the reporter please read the answer?

The Official Reporter read as follows:

A. I do not think the other firms were retained by the receiver.

Mr. LINFORTH. If I may be permitted to ask a question, I think I can make it clear to Senators in a moment. Mr. Witness, as to the \$8,750 paid to Thelen & Marrin and to Smith & Brown, they were attorneys for the plaintiff and defendant, respectively, in the Russell-Colvin lawsuit, were they not?

The WITNESS. Yes, sir.

By Mr. LINFORTH:

Q. And they were not employed, any one of them, by the receiver?—A. They were not employed by the receiver.

Q. And the work that they did in connection with the Russell-Colvin matter was the basis of the application which they made to the court direct for compensation, was it not?—A. I believe it was. It had nothing to do with the work, so far as I know, of the receivership.

Q. And the court made an order allowing those gentlemen the amount that you testified to?—A. It was allowed by the court, I know.

Q. At no time were either one of those four gentlemen employed by the receiver?—A. They were not.

The PRESIDING OFFICER. Are there any further interrogatories?

Mr. LINFORTH. As a suggestion, Mr. President, the service rendered by those gentlemen started with the filing of the petition, which resulted in the appointment of the receiver, and such services as they rendered during the receivership. I will ask the witness if that is right?

The WITNESS. That is correct.

The PRESIDING OFFICER. Are there any further questions?

Mr. McCARRAN. Mr. President, I desire to submit a question.

The PRESIDING OFFICER. The Senator from Nevada propounds an interrogatory, which the clerk will read.

The legislative clerk read as follows:

Q. Is it not true that the bulk of the work was in the nature of accountancy rather than law?

The WITNESS. I would say that for the first year Mr. Short spent most of his time on accounting problems and later on the sale of the various firm assets. I do not know just what percentage could be applied to each.

The PRESIDING OFFICER. Are there any further questions?

Mr. Manager SUMNERS. We have no further questions.

Mr. BLACK. I desire to ask a question. I thought it would probably be asked, but, as it has not been, I send it to the desk.

The PRESIDING OFFICER. The Senator from Alabama propounds the following interrogatory, which the clerk will read.

The legislative clerk read as follows:

Q. What fee did you receive as an accountant?

The WITNESS. I received a salary of \$290 a month until December 1931, my regular salary, the same as I received from the firm.

The PRESIDING OFFICER. If there are no further questions, the witness may be excused.

Mr. Manager SUMNERS. We have no further questions.



Mr. McCARRAN. Mr. President, as a matter of inquiry of the Chair, do I understand the statement held in the hands of the witness while he was testifying is to be made of record here?

The PRESIDING OFFICER. That is the understanding.

Mr. McCARRAN. Is that a full statement of litigation conducted or defended during the course of the administration of the estate?

The PRESIDING OFFICER. The Chair cannot answer that interrogatory. Under the rule, the Chair suggests that one of the managers on the part of the House could propound it, and then the witness may answer it, if he is able to answer.

Mr. Manager SUMNERS. Mr. President, in order to save time may I propound the question?

The PRESIDING OFFICER. The manager may.

Mr. Manager SUMNERS. Does the statement to which reference has been made contain the entire statement with reference to the litigation either instituted and prosecuted or defended by counsel for the receiver?—A. I do not think it is complete. All the figures I have given this afternoon, of course, are in there.

Q. May I ask why do you think it is not complete?—A. Well, there may be more details which I have on the books of the company. These are just excerpts from the books, in somewhat round figures.

Mr. McCARRAN. Mr. President, I desire to submit an inquiry.

The PRESIDING OFFICER. The Senator from Nevada propounds an inquiry, which the clerk will read.

The legislative clerk read as follows:

Q. Why was it necessary to retain and pay outside San Francisco counsel during the receivership while the receiver had his own attorneys?

The WITNESS. I think that no outside firms were retained by the receivership. Those outside fees were paid to the attorneys of the old partnership of Russell-Colvin & Co. and for the plaintiff in making the application for receivership.

Mr. KING. Mr. President, I submit the following interrogatory.

The PRESIDING OFFICER. The Senator from Utah propounds an inquiry, which the clerk will read.

The legislative clerk read as follows:

Q. Does the statement contain the names of claims filed or presented?

The WITNESS. My statement does not reveal the names, but they were filed in court at the first hearing for compensation.

Mr. BONE. Mr. President, I submit a further interrogatory.

The PRESIDING OFFICER. The Senator from Washington propounds a further interrogatory, which the clerk will read.

The legislative clerk read as follows:

Q. Did the court allow \$7,000 to a law firm for the preparation of a receivership petition?

The WITNESS. Not that I know of. There were two amounts of \$4,300 apiece that were allowed to the attorney for the plaintiff and the attorneys for the defendant for work done in preparing the application and also for assistance given during some other deals.

The PRESIDING OFFICER. Are there any further questions? If not, the witness will be excused.

#### EXAMINATION OF HERBERT W. ERSKINE

Mr. LINFORTH. Shall we proceed, Mr. President?

The PRESIDING OFFICER. Yes; call your next witness.

Mr. LINFORTH. We will call Herbert W. Erskine.

Herbert W. Erskine, having been duly sworn, was examined and testified as follows:

By Mr. LINFORTH:

Q. Please state your name.—A. Herbert W. Erskine.

Q. Where do you live?—A. I live in the city of Piedmont, Alameda County, Calif.

Q. What is your profession?—A. I am an attorney at law.

Q. How long have you been practicing as an attorney at law?—A. Twenty-five years.

Q. In San Francisco?—A. Yes.

Q. What is the name of your present firm?—A. Keyes & Erskine.

Q. That firm is made up of whom?—A. It is made up of my brother and myself, since Mr. Keyes, my former senior law partner, died.

Q. When was it that Mr. Keyes was deceased?—A. He died in April of 1928.

Q. Is Mr. John Douglas Short connected with your firm in any capacity?—A. Yes.

Q. How long has he been connected with that firm?—A. Approximately 5 years.

Q. In what capacity?—A. He is associated with us, and also employed by us.

Q. Under what terms and arrangements?—A. We carry all the office overhead—rent, stenographers, telephone, and everything—and paid him up until last year \$200 a month, and divided whatever business we jointly handled. In addition to that, he had his own business.

Q. On whatever business was jointly handled he received what proportion?—A. One half.

Q. In addition to that arrangement he has his own business, did you say?—A. Yes.

Q. How long were you in partnership with Mr. Alexander Keyes?—A. 1917.

Q. Down to the time of his death?—A. Down to the time of his death; yes.

Q. Have you been in the past the attorney for the Humboldt Savings Bank of San Francisco?—A. Yes. Mr. Keyes was the president of the bank and I was a director, and we were attorneys for the bank from the time I went to work for him until the bank was purchased or merged with the United Securities Bank & Trust Co., which later on became one of the parts of the Bank of America.

Q. How long were you one of the directors of the Humboldt Savings Bank?—A. I should say approximately 4 or 5 years prior to its absorption by the Bank of America.

Q. Are you one of the attorneys at the present time for the Bank of America at San Francisco?—A. Yes.

Q. How long have you been one of the attorneys for the Bank of America?—A. Ever since the absorption of the Humboldt Bank by the Bank of America chain.

Q. Were you one of the directors of the Bank of America?—A. Up until this January; yes.

Q. Have you also been one of the governors of the San Francisco Bar Association?—A. Yes; I was governor of the bar association for two terms, 1931 and 1932.

Q. How long have you known John Douglas Short?—A. I should say 20 years.

Q. How long has he been practicing law?—A. Approximately that time; perhaps 18 years.

Mr. LONG. Mr. President, I did not understand the question or answer. May I have it read?

The PRESIDING OFFICER. The reporter will read as requested.

The Official Reporter read as follows:

Q. How long has he been practicing law?—A. Approximately that time; perhaps 18 years.

By Mr. LINFORTH:

Q. How old a man is John Douglas Short?—A. I do not know, but I think he is about 37 to 39 years of age. I would not say exactly.

Q. Do you know Francis C. Brown, who was a witness in this proceeding?—A. I believe I met him in 1924, but only vaguely believe it. He was a relative of Mr. Keyes, my former partner, and came in to ask us for employment at that time. I believe I met him then.

Q. Have you had any relations with him since then?—A. No; I have not. I do not know the man by sight even.

Q. Have you ever had any differences with him?—A. None; no.

Q. Do you know Mr. H. B. Hunter, the receiver?—A. Yes.

Q. How long have you known Mr. Hunter?—A. I have known Mr. Hunter ever since I became general counsel for

the United Security Bank & Trust Co. That was about 5 years ago.

Q. Before you became one of its attorneys in this receivership matter had you had any business relations with him?—A. Oh, yes.

Q. In what connection?—A. He was auditor for the branches of the United Security Bank & Trust Co. and when we were merging and absorbing various branches, I think 23 or 25 of them throughout the State of California, my work brought me in contact with him.

Q. He was at that time employed in what capacity?—A. He was an auditor of the United Security Bank.

Q. Did you know him when he was also connected with the Mercantile Bank of San Francisco?—A. Slightly, but not professionally until he was connected with our bank.

Q. At the time of his appointment as receiver I understand he was connected with the firm of Cavalier & Co., stockbrokers in San Francisco and Oakland?—A. Yes.

Q. Were you attorney for Cavalier & Co.?—A. Yes; in some things.

Q. And had been for how long?—A. I was not under a regular retainer from them, but I represented them in some various phases of litigation for 4 or 5 years.

Q. In that way had you come in contact with Mr. H. B. Hunter?—A. Yes. The last case I handled for Cavalier, he was one of the men I came in contact with.

Q. Had your firm and in particular yourself had any experience in stockbrokerage transactions prior to this receivership?—A. Some.

Q. When you were a director and attorney for the Humboldt Savings Bank, was it also a member of the San Francisco Stock Exchange?—A. Yes. It had what is known as an "associate membership" in the San Francisco Stock Exchange.

Q. During those years did you have stock-transaction business with them?—A. Oh, yes; a great many.

Q. And also while you had been attorney for the Bank of America?—A. Yes.

Q. Who first spoke to you about your firm representing Mr. Hunter as receiver in the Russell-Colvin case?

Mr. LONG. Mr. President, at this point I want to propound two questions.

The PRESIDING OFFICER. The Senator from Louisiana propounds two interrogatories which the clerk will read.

The legislative clerk read the first interrogatory, as follows:

Q. Did you say that Lawyer Brown asked you for a job about 1924, or when?

The WITNESS. He asked my deceased partner, Alexander Keyes, for employment in 1924, approximately.

The legislative clerk read the second interrogatory, as follows:

Q. Why did you not hire Brown?

The WITNESS. Because I suppose we had enough men on hand at the time. I had nothing to do either with not hiring him or the hiring of him.

By Mr. LINFORTH:

Q. Who first spoke to you about representing Mr. Hunter as receiver?—A. Mr. Short.

Q. Do you recall when and where it was that he first spoke to you on that subject?—A. I believe it was in my office the morning after Mr. Hunter received his appointment.

Q. What talk did you have with him at that time on the subject of your firm being associated with him as attorney for Mr. Hunter?—A. He stated that Mr. Hunter had discussed with him the matter of employing our firm with him as attorneys for him as receiver, and we discussed it briefly and I stated that we would be glad to accept the employment.

Q. Were you at that time familiar in a general way with this kind of work in this receivership matter?—A. In a general way; yes.

Q. Which members or member of your firm paid particular attention to this receivership matter?—A. My brother.

Q. What was his name?—A. Morse Erskine.

Q. Are you familiar in a general way with the work done by Mr. Short in connection with that matter?—A. Yes; I am.

Q. How much of their time, to your knowledge, was devoted to this receivership matter?—A. All of Mr. Short's time for at least a year was devoted to it, and my brother devoted substantially all of his time for about 4 months in the beginning of the first year of it, and for about 4 months at the end of the first year of it, and in the interim approximately three quarters of his time.

Q. After the expiration of the first year are you familiar with what time was devoted by each one of them to the affairs of this receivership?—A. I am.

Q. Will you state, not exactly, but approximately?—A. My brother did not devote so much time after the first year to it. I think after the settlement of the account and the recasting of the account, which had to be done on a couple of occasions, Mr. Short from that time on handled it exclusively.

Q. During this period that you have spoken of, did you employ other lawyers in your office to do the work that your brother and Mr. Short had been doing prior to this receivership?—A. Yes; you see, we were doing a great deal of work for the Bank of America at the time, and my brother does most of that work. Mr. Short did some of it; and when we had to take him off that work, we had to get one other lawyer and then promote a man in the office that we already had.

Q. During the receivership were you or your brother called into consultation by Mr. Short or the receiver at various times?—A. Various times: yes.

Q. How frequently?—A. Well, many, many times. That would be hard to say, just how frequently. It was one of the big jobs in our office, and we were at it all the time, Sundays and Saturdays and all the time.

Q. Are you familiar with the report of H. B. Hunter on claims filed by him with the court?—A. Yes; I am.

Q. And also with the general report and account of Mr. Hunter as receiver in that matter?—A. Yes.

Q. I hand you these two documents and ask you if those are copies of his reports?—A. Yes; that is a copy of the report on claims, and I believe this is a copy of his general report, with the exception, I think, of some exhibits that are not attached to it.

Mr. LINFORTH. We offer these two papers. I do not care to have them printed in the record; but, to avoid that, I will ask a few questions in regard to them.

The PRESIDING OFFICER. Very well. The clerk will mark them.

(The first report was marked "U.S.S. Exhibit A", and the second report was marked "U.S.S. Exhibit B.")

Mr. LONG. Mr. President, a point of order.

The PRESIDING OFFICER. The Senator from Louisiana will state it.

Mr. LONG. Could not those documents, instead of being printed in the record, be printed as exhibits, as Senate documents, to save expense?

The PRESIDING OFFICER. That is a matter for the Senate to determine, if it desires them printed as Senate documents.

Mr. LONG. It seems to me quite important to have before us the nature of the work, to see just what the receiver did.

The PRESIDING OFFICER. The Chair will entertain a motion as to what disposition shall be made of them.

Mr. LONG. I move that they be printed as Senate documents.

Mr. KING. Mr. President, a parliamentary inquiry.

The PRESIDING OFFICER. The Senator will state it.

Mr. KING. If I may be permitted to state it without writing it, ought not the wishes of counsel for the respective parties to be considered in determining that question?

The PRESIDING OFFICER. Counsel for the respondent said he did not care to have these reports made a part of the record.

Mr. LINFORTH. Mr. President, I have no desire in the matter, if it is the desire of the Senate to have them printed.



My suggestion was to try to adopt a short course to save the expense of having them printed. If the Senators desire them printed—

Mr. LONG. I withdraw my point.

The PRESIDING OFFICER. The Senator withdraws his motion. You may proceed.

By Mr. LINFORTH:

Q. The report of the receiver on claims embraces 102 printed pages, does it not?—A. Yes.

Mr. LINFORTH. For the purpose of avoiding printing the matter in the record, I should like it to appear that it has an index or table of contents which, if I read it, will point to the contents of the paper, and may save the necessity of printing it in the record. It is headed:

CONTENTS	Page
Introductory matter.....	1-3
Exhibit E (recapitulation of equities).....	1
Exhibit F (location of securities).....	1
Exhibit G (original claims).....	2
Exhibit H (statement of "A" claims).....	2
Exhibit I (statement of "B-1" claims).....	3
Exhibit J (statement of "B" claims).....	3
Classification of claims.....	2
Method of settlement.....	3
Form of statement discussed.....	4-9
What the claims involve.....	10
Tracing securities.....	11
Cost of tracing generally.....	12
Business of Russell-Colvin & Co.....	12
Method of determining facts.....	14
Principles of law.....	15
General statement.....	15-17
"Grain in the bin" doctrine.....	17
Contribution.....	20
Rule of <i>In re Green</i> .....	22
Effect of no-margin agreements.....	24
Interest and dividends.....	26
Short sales.....	26
Securities in safe-keeping.....	27
Lending accounts.....	28
Investment Trust shares.....	29
Assessment of costs.....	30
Valuation and sale of securities.....	32
Equitable manner of distribution.....	33
List of all claims filed in response to court order.....	36
List of claims to securities not in my possession to which I have consented to delivery or transfer, as authorized by this court.....	63
List of salary claims having priority which have been satisfied.....	65
List of claims to securities which have been satisfied.....	67
List of claims of secured creditors (banks and brokers) which have been satisfied.....	71
List of claims to securities classified as "A" claims.....	72
List of claims to securities classified as "B-1" claims.....	77
List of claims to securities classified as "B" claims.....	79
List of claims of general creditors having priority or security.....	86
List of claims of general creditors.....	89
List of claims recommended to be rejected.....	95
List of claims referred to the special master.....	96
List of claims which were restated in accordance with affidavits filed therewith in exhibit G.....	97
In conclusion.....	98

Then, on the next page, follow two lists of authorities cited.

By Mr. LINFORTH:

Q. Did your report deal with the subjects referred to in the title to which I have called your attention?—A. It did.

Mr. Manager SUMNERS. Will counsel for the respondent permit an interruption?

Mr. LINFORTH. Certainly.

Mr. Manager SUMNERS. I desire to suggest to counsel for the respondent that on page 499 of the hearings before the special committee in San Francisco the document to which the gentleman is making reference appears to have been printed in full; and for the convenience of the Senate it might be suggested that if it is desired resort may be had to this document without the necessity for printing it.

Mr. LINFORTH. There is no objection to that so far as the respondent is concerned.

The PRESIDING OFFICER. Very well.

By Mr. LINFORTH:

Q. Mr. Erskine, this general report and account of Mr. Hunter embraces 49 pages?—A. Yes; 49.

Q. And has a list of the subjects under discussion on the first 2½ pages thereof, does it not?—A. Yes.

Mr. LINFORTH. May I inquire of the honorable Manager of the House, Mr. SUMNERS, whether this paper to which he has referred is also printed in the record?

Mr. Manager SUMNERS. I am quite sure it is. If counsel will indicate the title of the paper, I will verify that.

Mr. LINFORTH. The paper is entitled "General Report and Account of H. B. Hunter, Receiver in Equity in Russell-Colvin & Co."

Mr. Manager SUMNERS. I am sure it is. I can give complete assurance in just a moment. Is it First General Report, may I ask counsel?

Mr. LINFORTH. It is not designated as "First". It is designated as "General Report and Account." My information will not enable me to answer as to whether it is the first.

Mr. Manager BROWNING. The first General Report and Account, and report of the cash receipts and disbursements, is on page 419. The first report of Hunter on claims is on page 458.

Mr. Manager SUMNERS. I think I can give counsel assurance, if I may, that the document is incorporated in the volume of exhibits.

Mr. Manager BROWNING. I am sure it is.

Mr. LINFORTH. Upon the assurance of counsel that it is also contained in that record, it is unnecessary further at this time to refer to it.

Mr. President, may I inquire whether this is a convenient time for an adjournment?

Mr. McKELLAR. Mr. President, before an adjournment is taken, I should like to have two interrogatories propounded, so that the record will show them.

The PRESIDING OFFICER. The Senator from Tennessee propounds two interrogatories, which will be read.

The legislative clerk read as follows:

Q. How were the fees your firm received from the receivership of Russell-Colvin & Co. divided between the members of your firm? How much did Mr. Short get, and how much did each of the others get?

The WITNESS. The fee was divided in half. Mr. Short received one half, and our firm received the other half, and it went into the cash receipts of the firm, and was divided in accordance with the partnership articles between myself and my brother. I received 60 percent of it, and he received 40 percent of it.

Q. How many suits were brought by your firm for the receiver? What was the aggregate amount received in all suits?

The WITNESS. I could not answer that last question without reference to the records. I am not familiar enough with that particular phase of it.

Mr. McKELLAR. Without writing the question, may I be permitted to ask the witness whether he will get that information?

The PRESIDING OFFICER. Is it possible for the witness to get that information and furnish it to the Senate?

The WITNESS. Yes.

Mr. McKELLAR. That will be entirely satisfactory.

Mr. LINFORTH. Mr. President, I may add that Mr. Short is here, and he no doubt will have full information on that subject.

The PRESIDING OFFICER. So long as the information comes from some witness, I take it that it will be satisfactory to the Senator.

Mr. McKELLAR. We will let the witness take his own course about it.

The PRESIDING OFFICER. Whether or not the Senate shall proceed further in the consideration of the case remains with the Senate to determine. Do counsel desire to have an adjournment at this time for some reason?

Mr. LINFORTH. I would appreciate very much an adjournment, Mr. President and Senators.

#### EXHIBITS ADMITTED IN EVIDENCE

The documents this day admitted in evidence, marked, respectively, "U.S.S. Exhibit 40" to "U.S.S. Exhibit 53",

both inclusive, with the exception of "U.S.S. Exhibit 49" and "U.S.S. Exhibit 50", which were not ordered printed, are as follows:

## U.S.S. EXHIBIT 40

IN THE SOUTHERN DIVISION OF THE UNITED STATES DISTRICT COURT FOR THE NORTHERN DISTRICT OF CALIFORNIA

AMERICAN CAN CO., A CORPORATION, PLAINTIFF, v. GOLDEN STATE ASPARAGUS CO., A CORPORATION, DEFENDANT. IN EQUITY NO. 2683-K

Petition of receiver for authority to employ counsel

To the Honorable the Judge of the United States District Court in and for the Northern District of California, Southern Division: The petition of George N. Edwards respectfully represents to this court:

1. That he is the duly appointed, qualified, and acting receiver in equity in the above-entitled matter, having been duly appointed and qualified thereunder on the 5th day of September 1930;

2. That your petitioner finds that his duties as such receiver are very complicated and that in managing the property of said Golden State Asparagus Co., a corporation, your petitioner is constantly confronted with legal questions as to the extent of the authority of and the nature of the duties of your petitioner as said receiver;

3. That it also will be necessary to prepare petitions, orders, and other legal documents required in the administration of your petitioner's office and to do such things as are necessary to the end that your petitioner shall have proper legal advice; that because of the legal questions involved it is imperative that your petitioner be allowed to employ counsel to represent him in the discharge of his duties as said receiver;

4. That your petitioner purposes, upon the granting of this petition, to employ Messrs. Dinkelspiel & Dinkelspiel, attorneys at law of the city and county of San Francisco, State of California, as counsel, who have agreed to accept as compensation for any services rendered to your receiver such amount of money as may be allowed therefor by this court.

Wherefore said receiver prays that he be authorized and directed to employ said firm of attorneys as his counsel at the expense of said estate.

Dated September 8, 1930.

GEO. N. EDWARDS, Receiver.

UNITED STATES OF AMERICA, STATE OF CALIFORNIA,

City and County of San Francisco, ss:

George N. Edwards, being first duly sworn, deposes and says: That he is the petitioner named in the foregoing petition; that he makes solemn oath that the facts contained in the foregoing petition are true, except as to the matters which are therein stated on his information or belief, and as to those matters he believes it to be true.

GEORGE N. EDWARDS.

Subscribed and sworn to before me this 8th day of September 1930.

AMY B. TOWNSEND,

Notary Public in and for the City and County of San Francisco, State of California.

## U.S.S. EXHIBIT 41

IN THE DISTRICT COURT OF THE UNITED STATES IN AND FOR THE NORTHERN DISTRICT OF CALIFORNIA, SOUTHERN DIVISION

AMERICAN CAN CO., A CORPORATION, PLAINTIFF, v. GOLDEN STATE ASPARAGUS CO., A CORPORATION, DEFENDANT. IN EQUITY, NO. 2683-L

Order approving and affirming first report and account of receiver and ordering compensation paid to receiver, attorneys for receiver, attorneys for plaintiff, and attorneys for defendant

The first report and account of George N. Edwards, receiver in equity of Golden State Asparagus Co., defendant above named, and the petition of Messrs. Dinkelspiel & Dinkelspiel, attorneys for said George N. Edwards, for compensation, and the petition of Chickering & Gregory, attorneys for plaintiff above named, for compensation for services rendered to said receiver, and the petition of Messrs. Cushing & Cushing, attorneys for defendant above named, for compensation for services rendered to said receiver, having come on for hearing this 26th day of March 1932,

And it appearing that notice was given to plaintiff and defendant and to all creditors of Golden State Asparagus Co., in accordance with the order fixing time and place for the hearing of the aforesaid petition, and after the introduction of evidence, both oral and documentary, concerning said petitions heretofore referred to, and good cause appearing therefor,

It is hereby ordered, adjudged, and decreed that the first account and report of the receiver be, and the same is hereby, approved and affirmed, and that the petition of the receiver for compensation is hereby granted in the sum of \$14,000 on account, of which sum \$9,000 has up to and including the 5th day of September 1932 been advanced in monthly salary and is hereby deducted from the total of said \$14,000 allowed; and

It is further ordered, adjudged, and decreed that the petition of Messrs. Dinkelspiel & Dinkelspiel, attorneys for said receiver, for compensation for services rendered to said receiver is hereby granted in the sum of \$14,000 on account.

Dated April 1, 1932.

HAROLD LOUDERBACK,

Judge of the United States District Court.

## U.S.S. EXHIBIT 42

No. 02109

HOTEL FAIRMONT

SAN FRANCISCO

REGISTRATION CARD

Date, September 21, 1929..... Acct. No. 5848  
Name, Sam Leake..... Room 26  
Street, Guest..... Rate \$3.00  
City and State, S. F..... Clerk W. D.

Notice to guests: This hotel keeps a fireproof safe and will not be responsible for money, jewelry, documents, or other articles of unusual value, and small compass unless placed therein.  
Chg. Sam Leake, room 679.

## U.S.S. EXHIBIT 43

The Fairmont Hotel, San Francisco, Calif. Sam Leake. Room 26. Rate, \$90  
[Account no. 2566. Previous account no. 5848R. Forward to account no. 2595]

		Room	Res-tau-rant	Tele- phone	Laun- dry	Mis- cella- neous	Advances	Credits	Balance
	1929 Sept.							Bro't forw'd	\$9.00
\$9.00	24	\$3.00							12.00
12.00	25	3.00			\$1.87		Val. \$1.00		17.87
17.87	26	3.00							20.87
20.87	27	3.00							23.87
23.87	28	3.00							26.87
26.87	29	3.00							29.87
29.87	30	3.00							32.87

The Fairmont Hotel, San Francisco, Calif. Sam Leake. Room 26. Rate, \$75  
[Account no. 2595. Previous account no. 2566. Forward to account no. 2849]

		Room	Res-tau-rant	Tele- phone	Laun- dry	Mis- cella- neous	Advances	Credits	Balance
	1929 Oct.							Bill rendered	\$32.87
\$32.87	1	\$2.90							35.77
35.77	2	2.90			\$1.45				40.12
40.12	3	2.90							43.02
43.02	4	2.90							45.92
45.92	5	2.90							48.82
48.82	6	2.90							51.72
51.72	7	2.90							54.62
54.62	8	2.90							57.52
57.52	9	2.90			.98				61.40
61.40	10	2.90							64.30
64.30	11	2.41							66.71
66.71	12	2.41							69.12
69.12	13	2.21							71.23
71.23	Adj.	.20							71.53
71.53	14	2.41							73.94
73.94	15	2.41					\$17.47	Adj. \$5.00Cr.	66.45
66.45	16	2.41			1.39		17.48	Adj. 4.90Cr.	71.25
71.25	17	2.41					Val. 1.00	Csh. 27.87Cr.	45.79
45.79	18	2.41							48.20
48.20	19	2.41							50.61
50.61	20	2.41							53.02
53.02	21	2.41							55.43
55.43	22	2.41			1.45				59.29
59.29	23	2.41							61.70
61.70	24	2.41							64.11
64.11	25	2.41							66.52
66.52	26	2.41							68.93
68.93	27	2.41							71.34
71.34	28	2.41							73.75
73.75	29	2.41							76.16
76.16	30	2.41							78.57
78.57	31	2.70							81.27

[Account no. 2849. Previous account no. 2595. Forward to account no. 3116]

		Room	Res-tau-rant	Tele- phone	Laun- dry	Mis- cella- neous	Advances	Credits	Balance
	1929 Nov.							Bill rendered	\$81.27
\$81.27	1	\$2.50							83.77
83.77	2	2.50							86.27
86.27	3	2.50							88.77
88.77	4	2.50							91.27
91.27	5	2.50						Csh. \$50.00Cr.	43.77
43.77	6	2.50							46.27
46.27	7	2.50			\$2.16			Csh. 31.27Cr.	50.93
50.93	8	2.50							22.16
22.16	9	2.50							24.66
24.66	10	2.50							27.16
27.16	11	2.50							29.66
29.66	12	2.50							32.16
32.16	13	2.50							34.66
34.66	14	2.50							37.16
37.16	15	2.50			1.64				41.30
41.30	16	2.50							43.80
43.80	17	2.50							46.30
46.30	18	2.50						Val. \$1.00	49.80
49.80	19	2.50			1.18				53.48
53.48	20	2.50							55.98
55.98	21	2.50							58.48
58.48	22	2.50			\$0.20				61.13
61.13	23	2.50							63.63
63.63	24	2.50							66.13
66.13	25	2.50			.20				68.83
68.83	26	2.50							71.33
71.33	27	2.50			1.20				75.08
75.08	28	2.50							77.58
77.58	29	2.50			.10				80.13
80.13	30	2.50							82.63



The Fairmont Hotel, San Francisco, Calif. Sam Leake. Room 23. Rate, \$75—Contd.

[Account no. 3116. Previous account no. 2849. Forward to account no. 20]

		Room	Restau- rant	Tele- phone	Laun- dry	Mis- cella- neous	Advances	Credits	Balance
	1929								
	Dec.						Bill rendered		\$82.68
\$82.68	1	\$2.41							85.09
85.09	2	2.41							87.50
87.50	3	2.41							89.91
89.91	4	2.41							92.32
92.32	5	2.41							94.73
94.73	6	2.41							97.14
97.14	7	2.41						Csh. \$82.68Cr.	16.87
16.87	8	2.41							19.28
19.28	9	2.41							21.69
21.69	10	2.41							24.10
24.10	11	2.41							26.51
26.51	12	2.41							28.92
28.92	13	2.41							31.33
31.33	14	2.41							33.74
33.74	15	2.41							36.15
36.15	16	2.41							38.56
38.56	17	2.41							40.97
40.97	18	2.41			\$1.47		Val. \$1.75		46.60
46.60	19	2.41							49.01
49.01	20	2.41							51.42
51.42	21	2.41		\$0.30					54.13
54.13	22	2.41							56.54
56.54	23	2.41							58.95
58.95	24	2.41							61.36
61.36	25	2.41							63.77
63.77	26	2.41							66.18
66.18	27	2.41			1.65				70.24
70.24	28	2.41							72.65
72.65	29	2.41							75.06
75.06	30	2.41							77.47
77.47	31	2.70							80.17

[Account no. 20. Previous account no. 3116. Forward to account no. 310]

		Room	Restau- rant	Tele- phone	Laun- dry	Mis- cella- neous	Advances	Credits	Balance
	1930								
	Jan.						Bill rendered		\$80.17
\$80.17	1	\$2.41							82.28
82.28	2	2.41						Adj. \$0.30Cr.	84.69
84.69	3	2.41			\$1.79				88.89
88.89	4	2.41							91.13
91.13	5	2.41						Csh. 80.17Cr.	13.54
13.54	6	2.41							15.95
15.95	7	2.41							18.36
18.36	8	2.41							20.77
20.77	9	2.41							23.18
23.18	10	2.41							25.59
25.59	11	2.41							28.00
28.00	12	2.41							30.41
30.41	13	2.41							32.82
32.82	14	2.41							35.23
35.23	15	2.41							37.64
37.64	16	2.41			1.29				41.34
41.34	17	2.41							43.75
43.75	18	2.41							46.16
46.16	19	2.41							48.57
48.57	20	2.41		\$0.10					51.08
51.08	21	2.41			1.04				54.53
54.53	22	2.41		.10					57.04
57.04	23	2.41							59.45
59.45	24	2.41					Val. \$1.00		62.86
62.86	25	2.41							65.27
65.27	26	2.41							67.68
67.68	27	2.41							70.09
70.09	28	2.41							72.50
72.50	29	2.41							74.91
74.91	30	2.41							77.32
77.32	31	2.70			.99				81.01

[Account no. 310. Previous account no. 20. Forward to account no. 587]

		Room	Restau- rant	Tele- phone	Laun- dry	Mis- cella- neous	Advances	Credits	Balance
	1930								
	Feb.						Bill rendered		\$81.01
\$81.01	1	\$2.67							83.68
83.68	2	2.67							86.35
86.35	3	2.67							89.02
89.02	4	2.67							91.69
91.69	5	2.67			\$1.24				95.60
95.60	6	2.67	\$2.30	\$0.20					100.77
100.77	7	2.67		.10					103.54
103.54	8	2.67		.10					106.31
106.31	9	2.67						Csh. \$81.01Cr.	27.97
27.97	10	2.67							30.64
30.64	11	2.67							33.31
33.31	12	2.67							35.98
35.98	13	2.67							38.65
38.65	14	2.67							41.32
41.32	15	2.67							43.99
43.99	16	2.67							46.66
46.66	17	2.67			2.30				51.63
51.63	18	2.67						Adj. .46Cr.	53.84
53.84	19	2.67			.74				57.25
57.25	20	2.67							59.92
59.92	21	2.67							62.59
62.59	22	2.67							65.26
65.26	23	2.67							67.93
67.93	24	2.67							70.60
70.60	25	2.67							73.27
73.27	26	2.67							75.94
75.94	27	2.67				\$75.94			78.61
78.61	28	2.91		.20					81.72

The Fairmont Hotel, San Francisco, Calif. Sam Leake. Room 23. Rate, \$75—Contd.

[Account no. 587. Previous account no. 310. Forward to account no. 873]

		Room	Restau- rant	Tele- phone	Laun- dry	Mis- cella- neous	Advances	Credits	Balance
	1930								
	Mar.						Bill rendered		\$81.72
\$81.72	1	\$2.41							84.13
84.13	2	2.41							86.54
86.54	3	2.41							88.95
88.95	4	2.41							91.36
91.36	5	2.41							93.77
93.77	6	2.41						Csh. \$81.72Cr.	14.46
14.46	7	2.41							18.27
18.27	8	2.41			\$1.40				20.68
20.68	9	2.41							23.09
23.09	10	2.41							25.50
25.50	11	2.41			.98				28.89
28.89	12	2.41							31.30
31.30	13	2.41		\$0.20					33.91
33.91	14	2.41							36.32
36.32	15	2.41							38.73
38.73	16	2.41							41.14
41.14	17	2.41							43.55
43.55	18	2.41		.10	1.29		Val. \$1.00		48.35
48.35	19	2.41							50.76
50.76	20	2.41							53.17
53.17	21	2.41							55.58
55.58	22	2.41							57.99
57.99	23	2.41							60.40
60.40	24	2.41							62.81
62.81	25	2.41		.30	.20				65.72
65.72	26	2.41							68.13
68.13	27	2.41							70.54
70.54	28	2.41							72.95
72.95	29	2.41							75.36
75.36	30	2.41							77.77
77.77	31	2.70							80.47

[Account no. 873. Previous account no. 587. Forward to account no. 1144]

		Room	Restau- rant	Tele- phone	Laun- dry	Mis- cella- neous	Advances	Credits	Balance
	1930								
	Apr.						Bill rendered		\$80.47
\$80.47	1	\$2.50						Csh. \$80.47Cr.	4.79
4.79	2	2.50			\$2.29				7.23
7.23	3	2.50							9.70
9.70	4	2.50							12.29
12.29	5	2.50							14.79
14.79	6	2.50							17.23
17.23	7	2.50			\$1.50	\$0.20			21.49
21.49	8	2.50							23.99
23.99	9	2.50							26.49
26.49	10	2.50							28.99
28.99	11	2.50			1.43				32.92
32.92	12	2.50							35.42
35.42	13	2.50							37.92
37.92	14	2.50		.75					41.02
41.02	15	2.50		.75					44.42
44.42	16	2.50							46.92
46.92	17	2.50							49.42
49.42	18	2.50		1.50			Fee \$0.25		53.67
53.67	19	2.50			1.08				57.25
57.25	20	2.50							59.75
59.75	21	2.50		1.50					63.75
63.75	22	2.50							66.25
66.25	23	2.50							68.75
68.75	24	2.50							71.25
71.25	25	2.50							73.75
73.75	26	2.50							76.25
76.25	27	2.50							78.75
78.75	28	2.50							81.25
81.25	29	2.50							83.75
83.75	30	2.50			2.13				88.33

[Account no. 1144. Previous account no. 873. Forward to account no. 1394]

	1930								
	May						Bill rendered		\$88.38
\$88.38	1	\$2.41						Csh. \$88.38Cr.	90.79
90.79	2	2.41							4.82
4.82	3	2.41	\$1.50						8.73
8.73	4	2.41							11.14
11.14	5	2.41							13.55
13.55	6	2.41							15.96
15.96	7	2.41							18.37
18.37	8	2.41							20.78
20.78	9	2.41	\$0.10	\$1.26					24.55
24.55	10	2.41							26.96
26.96	11	2.41							29.37
29.37	12	2.41	1.50						31.88
	12		3.30				Fee \$0.50		37.08
37.08	13	2.41							39.49
39.49	14	2.41			.98				42.88
42.88	15	2.41							45.29
45.29	16	2.41							47.70
47.70	17	2.41							50.11
50.11	18	2.41							52.52
52.52	19	2.41							54.93
54.93	20	2.41							57.34
57.34	21	2.41							59.75
59.75	22	2.41							62.16
62.16	23	2.41							64.57
64.57	24	2.41							66.98
66.98	25	2.41							69.39
69.39	26	2.41							71.80
71.80	27	2.41	3.00				Csh. .50		77.71
77.71	28	2.41							80.12
80.12	29	2.41							82.53
82.53	30	2.41							84.94
84.94	31	2.70							87.64

The Fairmont Hotel, San Francisco, Calif. Sam Leake. Room 26. Rate, \$75—Contd.  
[Account no. 1394. Previous account no. 1144. Forward to account no. 1637]

	Room	Restau- rant	Tele- phone	Laun- dry	Mis- cella- neous	Advances	Credits	Balance
1930 June						Bill rendered		\$87.64
\$87.64	1	\$2.50					Csh. \$87.64Cr.	2.50
2.50	2	2.50	\$1.50	\$3.58		Csh. \$0.25		10.33
10.33	3	2.50				Val. 4.00		16.83
16.83	4	2.50						19.33
19.33	5	2.50						21.83
21.83	6	1.66						23.49
23.49	7	1.66						25.15
25.15	8	1.66						26.81
26.81	9	1.66				22.84	Adj. 1.68Cr.	28.49
28.49	10	1.66						30.11
30.11	11	1.66						31.77
31.77	12	1.66		.97				33.44
33.44	13	1.66						35.10
35.10	14	1.66						36.76
36.76	15	1.66						38.42
38.42	16	1.66						40.08
40.08	17	1.66						41.74
41.74	18	1.66						43.40
43.40	19	1.66						45.06
45.06	20	1.66						46.72
46.72	21	1.66						48.38
48.38	22	1.66						50.04
50.04	23	1.66						51.70
51.70	24	1.66						53.36
53.36	25	1.66						55.02
55.02	26	1.66						56.68
56.68	27	1.66						58.34
58.34	28	1.66						60.00
60.00	29	1.66						61.66
61.66	30	1.86						63.52

[Account no. 1637. Previous account no. 1394. Forward to account no. 1859]

1930 July						Bill rendered		\$62.82
\$62.82	1	\$1.61					Csh. \$62.82Cr.	1.61
1.61	2	2.41						4.02
4.02	3	2.41	\$0.10					6.43
6.43	4	2.41		\$2.50				8.94
8.94	5	2.41						11.35
11.35	6	2.41						13.76
13.76	7	2.41						16.17
16.17	8	2.41						18.58
18.58	9	2.41						20.99
20.99	10	2.41						23.40
23.40	11	2.41						25.81
25.81	12	2.41						28.22
28.22	13	2.41						30.63
30.63	14	2.41						33.04
33.04	15	2.41						35.45
35.45	16	2.41						37.86
37.86	17	2.41						40.27
40.27	18	2.41						42.68
42.68	19	2.41						45.09
45.09	20	2.41						47.50
47.50	21	2.41						49.91
49.91	22	2.41	\$0.75	2.56		Fee \$0.25		52.32
52.32	23	2.41						54.73
54.73	24	2.41						57.14
57.14	25	2.41						59.55
59.55	26	2.41	1.50			Fee .25		61.96
61.96	27	2.41						64.37
64.37	28	2.41						66.78
66.78	29	2.41						69.19
69.19	30	2.41						71.60
71.60	31	2.70						74.30

[Account no. 1859. Previous account no. 1637. Forward to account no. 2084]

1930 Aug.						Bill rendered		\$82.11
\$82.11	1	\$2.41					Csh. \$82.11Cr.	2.41
2.41	2	2.41				Val. \$0.75		5.27
5.27	3	2.41				Fee .25		7.68
7.68	4	2.41	\$1.50					10.09
10.09	5	2.41		\$2.97				12.50
12.50	6	2.41						14.91
14.91	7	2.41						17.32
17.32	8	2.41						19.73
19.73	9	2.41						22.14
22.14	10	2.41						24.55
24.55	11	2.41						26.96
26.96	12	2.41						29.37
29.37	13	2.41						31.78
31.78	14	2.41						34.19
34.19	15	2.41						36.60
36.60	16	2.41	.75	2.70		Csh. .25		39.01
39.01	17	2.41						41.42
41.42	18	2.41						43.83
43.83	19	2.41						46.24
46.24	20	2.41						48.65
48.65	21	2.41	3.40					52.05
52.05	22	2.41	1.50			Csh. .25		54.46
54.46	23	2.41				Csh. .50		56.87
56.87	24	2.41						59.28
59.28	25	2.41						61.69
61.69	26	2.41	\$0.10	.30		Csh. .25		64.10
64.10	27	2.41	1.50			Csh. .50		66.51
66.51	28	2.41	3.40					69.91
69.91	29	2.41		.10				72.32
72.32	30	2.41						74.73
74.73	31	2.70				Val. 1.75		76.48

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The Fairmont Hotel, San Francisco, Calif. Sam Leake. Room 26. Rate, \$75—Contd.  
[Account no. 2084. Previous account no. 1859. Forward to account no. 2294]

	Room	Restau- rant	Tele- phone	Laun- dry	Mis- cella- neous	Advances	Credits	Balance
1930 Sept.						Bill rendered		\$99.63
\$99.63	1	\$2.50						102.13
102.13	2	2.50						104.63
104.63	3	2.50						107.13
107.13	4	2.50					Csh. \$99.63Cr.	10.00
10.00	5	2.50						12.50
12.50	6	2.50	\$0.20	\$1.80				17.00
17.00	7	2.50						19.50
19.50	8	2.50	\$1.50			Csh. \$0.25		23.75
23.75	9	2.50						26.25
26.25	10	2.50						28.75
28.75	11	2.50						31.25
31.25	12	2.50	5.25			Csh. .50		39.50
39.50	13	2.50						42.00
42.00	14	2.50						44.50
44.50	15	2.50						47.00
47.00	16	2.50						49.50
49.50	17	2.50						52.00
52.00	18	2.50						54.50
54.50	19	2.50						57.00
57.00	20	2.50		2.17				61.67
61.67	21	2.50						64.17
64.17	22	2.50						66.67
66.67	23	2.50	.85			Csh. .25		70.27
70.27	24	2.50						72.77
72.77	25	2.50						75.27
75.27	26	2.50						77.77
77.77	27	2.50						80.27
80.27	28	2.50						82.77
82.77	29	2.50						85.27
85.27	30	2.50						87.77

[Account no. 2294. Previous account no. 2084. Forward to account no. 2519]

1930 Oct.						Bill rendered		\$87.77
\$87.77	1	\$2.41		\$1.82			Csh. \$87.77Cr.	4.23
4.23	2	2.41						6.64
6.64	3	2.41	\$1.50					10.55
10.55	4	2.41						12.96
12.96	5	2.41						15.37
15.37	6	2.41						17.78
17.78	7	2.41						20.19
20.19	8	2.41						22.60
22.60	9	2.41						25.01
25.01	10	2.41						27.42
27.42	11	2.41						29.83
29.83	12	2.41						32.24
32.24	13	2.41						34.65
34.65	14	2.41	3.20	1.30		Csh. \$0.50		42.06
42.06	15	2.41						44.47
44.47	16	2.41						46.88
46.88	17	2.41						49.29
49.29	18	2.41						51.70
51.70	19	2.41						54.11
54.11	20	2.41						56.52
56.52	21	2.41						58.93
58.93	22	2.41						61.34
61.34	23	2.41		1.54				65.29
65.29	24	2.41						67.70
67.70	25	2.41	3.00			Fee .50		73.61
73.61	26	2.41						76.02
76.02	27	2.41						78.43
78.43	28	2.41						80.84
80.84	29	2.41						83.25
83.25	30	2.41	1.50			Fee .25		87.41
87.41	31	2.70						90.11

[Account no. 2519. Previous account no. 2294. Forward to account no. 2743]

	1930					Bill rendered		\$90.11
	Nov.					Fee \$0.25		96.91
\$90.11	1	\$2.50	\$2.55	\$1.50			Csh. \$90.11Cr.	9.30
96.91	2	2.50						11.80
9.30	3	2.50						14.30
11.80	4	2.50						19.18
14.30	5	2.50	1.00	1.13		Fee .25		21.68
19.18	6	2.50						25.78
21.68	7	2.50	\$0.10			Val. \$1.50		28.28
25.78	8	2.50						30.78
28.28	9	2.50						33.28
30.78	10	2.50						35.78
33.28	11	2.50						38.28
35.78	12	2.50						40.78
38.28	13	2.50						45.45
40.78	14	2.50		2.17				47.95
45.45	15	2.50						50.45
47.95	16	2.50						56.85
50.45	17	2.50	3.40			Fee .50		59.35
56.85	18	2.50						61.85
59.35	19	2.50						65.40
61.85	20	2.50		1.05				71.10
65.40	21	2.50	1.85			Fee .25		73.60
	22		.10			Val. 1.00		76.10
71.10	23	2.50						78.60
73.60	24	2.50						81.10
76.10	25	2.50						83.60
78.60	26	2.50						86.10
81.10	27	2.50						88.70
83.60	28	2.50						92.80
86.10	29	2.50	.10					96.30
88.70	30	2.50		1.60				
92.80	31	2.50						



*The Fairmont Hotel, San Francisco, Calif. Sam Leake. Room 26. Rate, \$75—Contd.*  
[Account no. 519. Previous account no. 262. Forward to account no. 820]

		Room	Restan- rant	Tele- phone	Laun- dry	Mis- cella- neous	Advances	Credits	Balance
	1931 Mar.						Bill rendered		\$38.92
\$38.92	1	\$2.41							101.33
101.33	2	2.41	\$0.75						104.49
104.49	3	2.41							105.90
106.90	4	2.41							109.31
109.31	5	2.41							111.72
111.72	6	2.41						Csh. \$98.92Cr.	15.21
15.21	7	2.41					Val. \$1.00		18.62
18.62	8	2.41							21.03
21.03	9	2.41							23.44
23.44	10	2.41			\$2.26				29.11
28.11	11	2.41							30.52
30.52	12	2.41	.75				Fee .25		33.93
33.93	13	2.41							36.34
36.34	14	2.41							38.75
38.75	15	2.41							41.16
41.16	16	2.41							43.57
43.57	17	2.41			1.67				47.65
47.65	18	2.41							50.03
50.06	19	2.41							52.47
52.47	20	2.41							54.88
54.88	21	2.41							57.29
57.29	22	2.41							59.70
59.70	23	2.41							62.11
62.11	24	2.41							64.52
64.52	25	2.41							66.93
66.93	26	2.41	1.40	\$0.20			Fee .25		71.19
71.19	27	2.41	1.15	.20			Fee .25		75.20
75.20	28	2.41		.40					78.01
78.01	29	2.41							80.42
80.42	30	2.41			2.22				85.05
85.05	31	2.70							87.75

[Account no. 820. Previous account no. 519. Forward to account no. 1119]

	1931 Apr.				Bill rendered		\$87.75
\$87.75	1	\$2.50		\$0.10			90.35
90.35	2	2.50					92.85
92.85	3	2.50		\$1.61			96.96
96.96	4	2.50				Cash \$87.75Cr.	11.71
11.71	5	2.50					14.21
14.21	6	2.50		.10			16.81
16.81	7	2.50					19.31
19.31	8	2.50					21.81
21.81	9	2.50					26.81
24.31	10	2.50					
26.81	11	2.50					30.31
30.31	12	2.50			Val. \$1.00		32.81
32.81	13	2.50					35.31
35.31	14	2.50					37.81
37.81	15	2.50					40.31
40.31	16	2.50					42.81
42.81	17	2.50					45.31
45.31	18	2.50					47.81
47.81	19	2.50					50.31
50.31	20	2.50					52.81
52.81	21	2.50					55.31
55.31	22	2.50	\$3.00				61.31
61.31	23	2.50		.10		Fee .50	63.91
63.91	24	2.50					66.41
66.41	25	2.50		.20	1.72		70.83
70.83	26	2.50					73.33
73.33	27	2.50					75.83
75.83	28	2.50	1.50			Fee .25	80.08
80.08	29	2.50					82.58
82.58	30	2.50	3.00			Fee .50	88.58

[Account no. 1119. Previous account no. 820. Forward to account no. 1417]

	1931 May					Bill rendered		\$88.58
\$88.58	1	\$2.41						\$88.58
90.99	2	2.41						90.99
4.82	3	2.41					Csh. \$88.58Cr.	4.82
7.23	4	2.41						7.23
9.64	5	2.41	\$1.50	\$0.10				9.64
13.65	6	2.41			\$2.10	Fee \$0.25		13.65
18.41	7	2.41						18.41
20.82	8	2.41		.20				20.82
23.43	9	2.41			1.86			23.43
27.70	10	2.41						27.70
30.11	11	2.41	3.15			Fee .25		30.11
	12	2.41	1.50	.10		Fee .25		37.77
37.77	13	2.41						40.18
40.18	14	2.41						42.59
42.59	15	2.41						45.00
45.00	16	2.41						47.41
47.41	17	2.41						49.82
49.82	18	2.41						52.23
52.23	19	2.41						54.64
54.64	20	2.41						57.05
57.05	21	2.41						59.46
59.46	22	2.41						61.87
61.87	23	2.41						64.28
64.28	24	2.41						66.69
66.69	25	2.41						69.10
69.10	26	2.41						71.51
71.51	27	2.41						73.92
73.92	28	2.41						76.33
76.33	29	2.41						78.74
78.74	30	2.41						81.15
81.15	31	2.70						83.56

The Fairmont Hotel, San Francisco, Calif. Sam Leake. Room 26. Rate, \$75—Contd.  
[Account no. 1417. Previous account no. 1119. Forward to account no. 1716]

	Room	Res- taur- ant	Tele- phone	Laun- dry	Mis- cella- neous	Advances	Credits	Balance
1931 June							Bill rendered	\$86.26
\$86.26	1	\$2.50						2.50
2.50	2	2.50					Csh. \$86.26 Cr.	5.00
5.00	3	2.50						7.50
7.50	4	2.50						10.00
10.00	5	2.50						12.50
12.50	6	2.50						15.00
15.00	7	2.50						17.50
17.50	8	2.50						20.00
20.00	9	2.50						22.50
22.50	10	2.50						25.00
25.00	11	2.50						27.50
27.50	12	2.50						30.00
30.00	13	2.50						32.50
32.50	14	2.50						35.00
35.00	15	2.50						37.50
37.50	16	2.50						40.00
40.00	17	2.50						42.50
42.50	18	2.50						45.00
45.00	19	2.50						47.50
47.50	20	2.50						50.00
50.00	21	2.50						52.50
52.50	22	2.50						55.00
55.00	23	2.50						57.50
57.50	24	2.50						60.00
60.00	25	2.50						62.50
62.50	26	2.50						65.00
65.00	27	2.50						67.50
67.50	28	2.50						70.00
70.00	29	2.50						72.50
72.50	30	2.50						75.00

[Account no. 1716. Previous account no. 1417. Forward to account no. 2016]

	Room	Res- taur- ant	Tele- phone	Laun- dry	Mis- cella- neous	Advances	Credits	Balance
1931 July							Bill rendered	\$75.00
\$75.00	1	\$2.41					Csh. \$75.00 Cr.	2.41
2.41	2	2.41					Fee \$0.50	9.32
9.32	3	2.41						11.73
11.73	4	2.41						14.14
14.14	5	2.41						16.55
16.55	6	2.41						18.96
18.96	7	2.41					Fee .50	29.32
29.32	8	2.41						31.73
31.73	9	2.41					Fee .25	35.89
35.89	10	2.41					Fee .25	40.05
40.05	11	2.41					Val. 2.00	44.46
44.46	12	2.41						46.87
46.87	13	2.41						49.28
49.28	14	2.41						51.69
51.69	15	2.41						54.10
54.10	16	2.41						56.51
56.51	17	2.41						58.92
58.92	18	2.41						61.33
61.33	19	2.41						63.74
63.74	20	2.41						66.15
66.15	21	2.41						68.56
68.56	22	2.41						70.97
70.97	23	2.41						73.38
73.38	24	2.41						75.79
75.79	25	2.41						78.20
78.20	26	2.41						80.61
80.61	27	2.41						83.02
83.02	28	2.41						85.43
85.43	29	2.41						87.84
87.84	30	2.41						90.25
90.25	31	2.70						92.95

[Account no. 2016. Previous account no. 1716. Forward to account no. 2316]

	Room	Res- taur- ant	Tele- phone	Laun- dry	Mis- cella- neous	Advances	Credits	Balance
1931 Aug.							Bill rendered	\$112.99
\$112.99	1	\$2.41					Csh. \$112.99 Cr.	115.40
115.40	2	2.41						117.81
117.81	3	2.41						120.22
120.22	4	2.41						122.63
122.63	5	2.41						125.04
125.04	6	2.41						127.45
127.45	7	2.41						129.86
129.86	8	2.41						132.27
132.27	9	2.41						134.68
134.68	10	2.41						137.09
137.09	11	2.41						139.50
139.50	12	2.41						141.91
141.91	13	2.41						144.32
144.32	14	2.41						146.73
146.73	15	2.41						149.14
149.14	16	2.41						151.55
151.55	17	2.41						153.96
153.96	18	2.41						156.37
156.37	19	2.41						158.78
158.78	20	2.41						161.19
161.19	21	2.41						163.60
163.60	22	2.41						166.01
166.01	23	2.41						168.42
168.42	24	2.41						170.83
170.83	25	2.41						173.24
173.24	26	2.41						175.65
175.65	27	2.41						178.06
178.06	28	2.41						180.47
180.47	29	2.41						182.88
182.88	30	2.41						185.29
185.29	31	2.70						187.99

The Fairmont Hotel, San Francisco, Calif. Sam Leake. Room 26. Rate, \$75—Contd.  
[Account no. 2316. Previous account no. 2016. Forward to account no. 2616]

	Room	Res- taur- ant	Tele- phone	Laun- dry	Mis- cella- neous	Advances	Credits	Balance
1931 Sept.							Bill rendered	\$91.82
\$91.82	1	\$2.50					Csh. \$91.82 Cr.	2.50
2.50	2	2.50						5.00
5.00	3	2.50						7.50
7.50	4	2.50						10.00
10.00	5	2.50						12.50
12.50	6	2.50						15.00
15.00	7	2.50						17.50
17.50	8	2.50						20.00
20.00	9	2.50						22.50
22.50	10	2.50						25.00
25.00	11	2.50						27.50
27.50	12	2.50						30.00
30.00	13	2.50						32.50
32.50	14	2.50						35.00
35.00	15	2.50						37.50
37.50	16	2.50						40.00
40.00	17	2.50						42.50
42.50	18	2.50						45.00
45.00	19	2.50						47.50
47.50	20	2.50						50.00
50.00	21	2.50						52.50
52.50	22	2.50						55.00
55.00	23	2.50						57.50
57.50	24	2.50						60.00
60.00	25	2.50						62.50
62.50	26	2.50						65.00
65.00	27	2.50						67.50
67.50	28	2.50						70.00
70.00	29	2.50						72.50
72.50	30	2.50						75.00

[Account no. 2616. Previous account no. 2316. Forward to account no. 2917]

	Room	Res- taur- ant	Tele- phone	Laun- dry	Mis- cella- neous	Advances	Credits	Balance
1931 Oct.							Bill rendered	\$93.56
\$93.56	1	\$2.41					Csh. \$93.56 Cr.	95.97
95.97	2	2.41						98.38
98.38	3	2.41						100.79
100.79	4	2.41						103.20
103.20	5	2.41						105.61
105.61	6	2.41						108.02
108.02	7	2.41						110.43
110.43	8	2.41						112.84
112.84	9	2.41						115.25
115.25	10	2.41						117.66
117.66	11	2.41						120.07
120.07	12	2.41						122.48
122.48	13	2.41						124.89
124.89	14	2.41						127.30
127.30	15	2.41						129.71
129.71	16	2.41						132.12
132.12	17	2.41						134.53
134.53	18	2.41						136.94
136.94	19	2.41						139.35
139.35	20	2.41						141.76
141.76	21	2.41						144.17
144.17	22	2.41						146.58
146.58	23	2.41						148.99
148.99	24	2.41						151.40
151.40	25	2.41						153.81
153.81	26	2.41						156.22
156.22	27	2.41						158.63
158.63	28	2.41						161.04
161.04	29	2.41						163.45
163.45	30	2.41						165.86
165.86	31	2.70						168.56

[Account no. 2917. Previous account no. 2616. Forward to account no. 3214]

	Room	Res- taur- ant	Tele- phone	Laun- dry	Mis- cella- neous	Advances	Credits	Balance
1931 Nov.							Bill rendered	\$81.19
\$81.19	1	\$2.50					Csh. \$81.19 Cr.	83.69
83.69	2	2.50						86.19
86.19	3	2.50						88.69
88.69	4	2.50						91.19
91.19	5	2.50						93.69
93.69	6	2.50						96.19
96.19	7	2.50						98.69
98.69	8	2.50						101.19
101.19	9	2.50						103.69
103.69	10	2.50						106.19
106.19	11	2.50						108.69
108.69	12	2.50						111.19
111.19	13	2.50						113.69
113.69	14	2.50						116.19
116.19	15	2.50						118.69
118.69	16	2.50						121.19
121.19	17	2.50						123.69



The Fairmont Hotel, San Francisco, Calif. Sam Leake. Room 28. Rate, \$75—Contd.  
[Account no. 3214. Previous account no. 2917. Forward to account no. 12]

	Room	Restau- rant	Tele- phone	Laun- dry	Mis- cella- neous	Advances	Credits	Balance
1931 Dec.							Bill rendered	\$82.70
\$82.70	1	\$2.41	\$0.90					88.01
88.01	2	2.41					Csh. \$82.70 Cr.	5.72
5.72	3	2.41						8.13
8.13	4	2.41						10.54
10.54	5	2.41						12.95
12.95	6	2.41						15.36
15.36	7	2.41						17.77
17.77	8	2.41						20.18
20.18	9	2.41						22.59
22.59	10	2.41						25.00
25.00	11	2.41						27.41
27.41	12	2.41						29.82
29.82	13	2.41						32.23
32.23	14	2.41						34.64
34.64	15	2.41						37.05
37.05	16	2.41						39.46
39.46	17	2.41						41.87
41.87	18	2.41						44.28
44.28	19	2.41						46.69
46.69	20	2.41						49.10
49.10	21	2.41						51.51
51.51	22	2.41						53.92
53.92	23	2.41						56.33
56.33	24	2.41						58.74
58.74	25	2.41						61.15
61.15	26	2.41						63.56
63.56	27	2.41						65.97
65.97	28	2.41						68.38
68.38	29	2.41						70.79
70.79	30	2.41						73.20
73.20	31	2.70						75.90

[Account no. 12. Previous account no. 3214. Forward to account no. 313]

1932 Jan.							Bill rendered	\$75.90
\$75.90	1	\$2.41					Csh. \$75.90 Cr.	2.41
2.41	2	2.41						4.82
4.82	3	2.41						7.23
7.23	4	2.41						9.64
9.64	5	2.41						12.05
12.05	6	2.41						14.46
14.46	7	2.41						16.87
16.87	8	2.41						19.28
19.28	9	2.41						21.69
21.69	10	2.41						24.10
24.10	11	2.41						26.51
26.51	12	2.41						28.92
28.92	13	2.41						31.33
31.33	14	2.41						33.74
33.74	15	2.41						36.15
36.15	16	2.41	\$0.10					38.56
38.56	17	2.41						40.97
40.97	18	2.41						43.38
43.38	19	2.41						45.79
45.79	20	2.41						48.20
48.20	21	2.41						50.61
50.61	22	2.41						53.02
53.02	23	2.41						55.43
55.43	24	2.41						57.84
57.84	25	2.41						60.25
60.25	26	2.41						62.66
62.66	27	2.41						65.07
65.07	28	2.41						67.48
67.48	29	2.41						69.89
69.89	30	2.41					Val. \$2.50	72.30
72.30	31	2.70						75.00

[Account no. 313. Previous account no. 12. Forward to account no. 611]

1932 Feb.							Bill rendered	\$77.60
\$77.60	1	\$2.58					Csh. \$77.60 Cr.	80.18
80.18	2	2.58						5.16
5.16	3	2.58						7.74
7.74	4	2.58						10.32
10.32	5	2.58						12.90
12.90	6	2.58						15.48
15.48	7	2.58						18.06
18.06	8	2.58	\$1.50					20.64
20.64	9	2.58						23.22
23.22	10	2.58						25.80
25.80	11	2.58						28.38
28.38	12	2.58						30.96
30.96	13	2.58						33.54
33.54	14	2.58						36.12
36.12	15	2.58	3.00				Fee \$0.25	38.70
38.70	16	2.58						41.28
41.28	17	2.58						43.86
43.86	18	2.58						46.44
46.44	19	2.58						49.02
49.02	20	2.58						51.60
51.60	21	2.58						54.18
54.18	22	2.58						56.76
56.76	23	2.58						59.34
59.34	24	2.58						61.92
61.92	25	2.58						64.50
64.50	26	2.58						67.08
67.08	27	2.58						69.66
69.66	28	2.58						72.24
72.24	29	2.58	1.50					74.82
74.82	30	2.58						77.40
77.40	31	2.76						80.16

The Fairmont Hotel, San Francisco, Calif. Sam Leake. Room 28. Rate, \$75—Contd.  
[Account no. 611. Previous account no. 313. Forward to account no. 911]

	Room	Restau- rant	Tele- phone	Laun- dry	Mis- cella- neous	Advances	Credits	Balance
1932 Mar.							Bill rendered	\$81.25
\$81.25	1	\$2.41					Csh. \$81.25 Cr.	2.41
2.41	2	2.41	\$3.00					7.82
7.82	3	2.41						10.23
10.23	4	2.41						12.64
12.64	5	2.41						15.05
15.05	6	2.41						17.46
17.46	7	2.41						19.87
19.87	8	2.41						22.28
22.28	9	2.41						24.69
24.69	10	2.41						27.10
27.10	11	2.41						29.51
29.51	12	2.41	\$0.20					31.92
31.92	13	2.41						34.33
34.33	14	2.41						36.74
36.74	15	2.41						39.15
39.15	16	2.41						41.56
41.56	17	2.41						43.97
43.97	18	2.41						46.38
46.38	19	2.41						48.79
48.79	20	2.41						51.20
51.20	21	2.41	1.50					53.61
53.61	22	2.41						56.02
56.02	23	2.41	.10					58.43
58.43	24	2.41						60.84
60.84	25	2.41						63.25
63.25	26	2.41						65.66
65.66	27	2.41						68.07
68.07	28	2.41						70.48
70.48	29	2.41						72.89
72.89	30	2.41						75.30
75.30	31	2.70						78.00

[Account no. 911. Previous account no. 611. Forward to account no. 1213]

1932 Apr.							Bill rendered	\$79.80
\$79.80	1	\$2.50					Csh. \$79.80 Cr.	82.30
82.30	2	2.50						5.00
5.00	3	2.50						7.50
7.50	4	2.50						10.00
10.00	5	2.50						12.50
12.50	6	2.50						15.00
15.00	7	2.50	\$3.00				Fee \$0.50	21.00
21.00	8	2.50						23.50
23.50	9	2.50						26.00
26.00	10	2.50						28.50
28.50	11	2.50						31.00
31.00	12	2.50						33.50
33.50	13	2.50						36.00
36.00	14	2.50						38.50
38.50	15	2.50						41.00
41.00	16	2.50						43.50
43.50	17	2.50						46.00
46.00	18	2.50	3.00					51.50
51.50	19	2.50						54.00
54.00	20	2.50						56.50
56.50	21	2.50						59.00
59.00	22	2.50						61.50
61.50	23	2.50						64.00
64.00	24	2.50						66.50
66.50	25	2.50						69.00
69.00	26	2.50						71.50
71.50	27	2.50	3.00					77.00
77.00	28	2.00						79.50
79.50	29	2.50	\$0.10					82.10
82.10	30	2.50	.40					85.00

[Account no. 1213. Previous account no. 911. Forward to account no. 1517]

	1932								
	May								
\$85.00	1	\$2.41					Bill rendered		\$85.00
2.41	2	2.41						Csh. \$85.00 Cr.	2.41
4.82	3	2.41							4.82
7.23	4	2.41							7.23
9.64	5	2.41	\$3.00						9.64
15.05	6	2.41							15.05
17.46	7	2.41							17.46
19.87	8	2.41							19.87
22.28	9	2.41							22.28
24.69	10	2.41							24.69
27.10	11	2.41							27.10
29.51	12	2.41							29.51
31.92	13	2.41							31.92
34.33	14	2.41							34.33
38.24	15	2.41					Val. \$1.50		38.24
40.65	16	2.41							40.65
43.06	17	2.41							43.06
45.47	18	2.41							45.47
47.88	19	2.41	3.00						47.85
53.29	20	2.41					Val. .75		53.29
56.45	21	2.41							56.45
58.86	22	2.41							58.86
61.27	23	2.41							61.27
63.68	24	2.41							63.63
66.09	25	2.41							66.09
68.50	26	2.41							68.50
70.91	27	2.41							70.91
73.32	28	2.41							73.32
75.73	29	2.41							75.73
78.14	30	2.41							78.14
80.55	31	2.70							80.55
									83.25

The Fairmont Hotel, San Francisco, Calif. Sam Leake. Room 26. Rate, \$75—Contd.  
[Account no. 1517. Previous account no. 1213. Forward to account no. 1818]

		Room	Res- taur- ant	Tele- phone	Laun- dry	Mis- cella- neous	Advances	Credits	Balance
	1932 June							Bill rendered	
\$83.25	1	\$2.50						Csh. \$83.25Cr.	\$83.25
2.50	2	2.50							2.50
5.00	3	2.50							5.00
7.50	4	2.50							7.50
10.00	5	2.50							10.00
12.50	6	2.50							12.50
15.00	7	2.50							15.00
17.50	8	2.50							17.50
20.00	9	2.50							20.00
22.50	10	2.50							22.50
25.00	11	2.50							25.00
27.50	12	2.50							27.50
30.00	13	2.50							30.00
32.50	14	2.50							32.50
35.00	15	2.50							35.00
37.50	16	2.50							37.50
40.00	17	2.50							40.00
42.50	18	2.50							42.50
45.00	19	2.50							45.00
47.50	20	2.50							47.50
50.00	21	2.50							50.00
52.50	22	2.50							52.50
55.00	23	2.50							55.00
57.50	24	2.50							57.50
60.00	25	2.50							60.00
62.50	26	2.50							62.50
65.00	27	2.50							65.00
67.50	28	2.50							67.50
70.00	29	2.50							70.00
72.50	30	2.50							72.50

[Account no. 1818. Previous account no. 1517. Forward to account no. 2116]

	1932 July							Bill rendered	
\$75.20	1	\$2.41							\$75.20
77.61	2	2.41							77.61
80.02	3	2.41							80.02
82.43	4	2.41							82.43
84.84	5	2.41							84.84
	6	\$2.10							
	7	1.50							
15.90	8	2.41						Fee \$0.25	15.90
18.31	9	2.41						Csh. \$75.20Cr.	18.31
20.72	10	2.41							20.72
23.13	11	2.41							23.13
25.54	12	2.41							25.54
27.95	13	2.41							27.95
30.36	14	2.41							30.36
32.77	15	2.41							32.77
35.18	16	2.41							35.18
37.59	17	2.41							37.59
40.00	18	2.41							40.00
42.41	19	2.41							42.41
44.82	20	2.41							44.82
47.23	21	2.41							47.23
49.64	22	2.41							49.64
52.05	23	2.41							52.05
54.46	24	2.41							54.46
56.87	25	2.41							56.87
59.28	26	2.41							59.28
61.69	27	2.41							61.69
64.10	28	2.41							64.10
66.51	29	2.41							66.51
68.92	30	2.41							68.92
71.33	31	2.41							71.33

[Account no. 2116. Previous account no. 1818. Forward to account no. 2335]

	1932 Aug.							Bill rendered	
\$80.10	1	\$2.41						Csh. \$80.10Cr.	\$80.10
2.41	2	2.41							2.41
4.82	3	2.41							4.82
7.23	4	2.41							7.23
9.64	5	2.41							9.64
12.05	6	2.41							12.05
14.46	7	2.41							14.46
16.87	8	2.41							16.87
19.28	9	2.41							19.28
21.69	10	2.41							21.69
24.10	11	2.41							24.10
26.51	12	2.41							26.51
28.92	13	2.41							28.92
31.33	14	2.41							31.33
33.74	15	2.41							33.74
36.15	16	2.41							36.15
38.56	17	2.41							38.56
40.97	18	2.41							40.97
43.38	19	2.41							43.38
45.79	20	2.41							45.79
48.20	21	2.41							48.20
50.61	22	2.41							50.61
53.02	23	2.41							53.02
55.43	24	2.41							55.43
57.84	25	2.41							57.84
60.25	26	2.41							60.25
62.66	27	2.41							62.66
65.07	28	2.41							65.07
67.48	29	2.41							67.48
69.89	30	2.41							69.89
72.30	31	2.41							72.30

The Fairmont Hotel, San Francisco, Calif. Sam Leake. Room 26. Rate, \$75—Contd.  
[Account no. 2335. Previous account no. 2116. Forward to account no. 2558]

		Room	Res- taur- ant	Tele- phone	Laun- dry	Mis- cella- neous	Advances	Credits	Balance
	1932 Sept.							Bill rendered	
\$77.35	1	\$2.50						Csh. \$77.35Cr.	\$77.35
2.50	2	2.50							2.50
5.00	3	2.50							5.00
7.50	4	2.50							7.50
10.00	5	2.50							10.00
12.50	6	2.50							12.50
15.00	7	2.50							15.00
17.50	8	2.50							17.50
20.00	9	2.50							20.00
22.50	10	2.50							22.50
25.00	11	2.50							25.00
27.50	12	2.50							27.50
30.00	13	2.50							30.00
32.50	14	2.50							32.50
35.00	15	2.50							35.00
37.50	16	2.50							37.50
40.00	17	2.50							40.00
42.50	18	2.50							42.50
45.00	19	2.50							45.00
47.50	20	2.50							47.50
50.00	21	2.50							50.00
52.50	22	2.50							52.50
55.00	23	2.50							55.00
57.50	24	2.50							57.50
60.00	25	2.50							60.00
62.50	26	2.50							62.50
65.00	27	2.50							65.00
67.50	28	2.50							67.50
70.00	29	2.50							70.00
72.50	30	2.50							72.50

[Account no. 2558. Previous account no. 2335. Forward to account no. 2779]

	1932 Oct.							Bill rendered	
\$85.20	1	\$2.41						Val. \$1.00	\$85.20
87.61	2	2.41							87.61
90.02	3	2.41							90.02
92.43	4	2.41							92.43
94.84	5	2.41							94.84
	6	2.41							
15.90	7	2.41							15.90
18.31	8	2.41							18.31
20.72	9	2.41							20.72
23.13	10	2.41							23.13
25.54	11	2.41							25.54
27.95	12	2.41							27.95
30.36	13	2.41							30.36
32.77	14	2.41							32.77
35.18	15	2.41							35.18
37.59	16	2.41							37.59
40.00	17	2.41							40.00
42.41	18	2.41							42.41
44.82	19	2.41							44.82
47.23	20	2.41							47.23
49.64	21	2.41							49.64
52.05	22	2.41							52.05
54.46	23	2.41							54.46
56.87	24	2.41							56.87
59.28	25	2.41							59.28
61.69	26	2.41							61.69
64.10	27	2.41							64.10
66.51	28	2.41							66.51
68.92	29	2.41							68.92
71.33	30	2.41							71.33
73.74	31	2.41							73.74

[Account no. 2779. Previous account no. 2558. Forward to account no. 2993]

	1932 Nov.					Bill rendered		\$79.05
\$79.05	1	\$2.50					Csh. \$79.05Cr.	2.50
2.50	2	2.50						5.00
5.00	3	2.50						7.50
7.50	4	2.50						10.00
10.00	5	2.50						12.50
12.50	6	2.50						15.00
15.00	7	2.50	\$0.10					17.60
17.60	8	2.50						20.10
20.10	9	2.50						22.60
22.60	10	2.50				Val. \$0.75		25.85
25.85	11	2.50						28.35
28.35	12	2.50						30.85
30.85	13	2.50						33.35
33.35	14	2.50	\$1.50					37.35
37.35	15	2.50						39.85
39.85	16	2.50						42.35
42.35	17	2.50						44.85
44.85	18	2.50						47.35
47.35	19	2.50						49.85
49.85	20	2.50						52.35
52.35	21	2.50						54.85
54.85	22	2.50						57.35
57.35	23	2.50						59.85
59.85	24	2.50						62.35
62.35	25	2.50						64.85
64.85	26	2.50						67.35
67.35	27	2.50						69.85
69.85	28	2.50						72.35
72.35	29	2.50						74.85
74.85	30	2.50						77.35



The Fairmont Hotel, San Francisco, Calif. Sam Leake. Room 28. Rate, \$75—Contd.  
[Account no. 2993. Previous account no. 2779. Forward to account no. 16]

		Room	Restau- rant	Tele- phone	Laun- dry	Mis- cella- neous	Advances	Credits	Balance
	1932 Dec.							Bill rendered	\$77.35
\$77.35	1	\$2.41							79.76
79.76	2	2.41							82.17
82.17	3	2.41						Csh. \$77.35Cr.	7.23
7.23	4	2.41							9.64
9.64	5	2.41							12.05
12.05	6	2.41	\$1.20					Fee. \$0.25	15.91
15.91	7	2.41							18.32
18.32	8	2.41							20.73
20.73	9	2.41							23.14
23.14	10	2.41							25.55
25.55	11	2.41							27.96
27.96	12	2.41							30.37
30.37	13	2.41							32.78
32.78	14	2.41	\$0.20						35.39
35.39	15	2.41							37.80
37.80	16	2.41							40.21
40.21	17	2.41							42.62
42.62	18	2.41							45.03
45.03	19	2.41							47.44
47.44	20	2.41							49.85
49.85	21	2.41							52.26
52.26	22	2.41							54.67
54.67	23	2.41		.30					57.38
57.38	24	2.41							59.79
59.79	25	2.41							62.20
62.20	26	2.41							64.61
64.61	27	2.41							67.02
67.02	28	2.41							69.43
69.43	29	2.41							71.84
71.84	30	2.41	3.00					Fee. 25 Csh. .75	77.50
77.50	31	2.70							80.95

[Account no. 16. Previous account no. 2993. Forward to account no. 243]

		Room	Restau- rant	Tele- phone	Laun- dry	Mis- cella- neous	Advances	Credits	Balance
	1933 Jan.							Bill rendered	\$80.95
\$80.95	1	\$2.41							83.36
83.36	2	2.41							85.77
85.77	3	2.41						Csh. \$80.95Cr.	88.18
88.18	4	2.41							9.64
9.64	5	2.41							12.05
12.05	6	2.41							14.46
14.46	7	2.41	\$0.10						16.97
16.97	8	2.41							19.38
19.38	9	2.41	.20						21.99
21.99	10	2.41							24.40
24.40	11	2.41							26.81
26.81	12	2.41							29.22
29.22	13	2.41							31.63
31.63	14	2.41							34.04
34.04	15	2.41							36.45
36.45	16	2.41							38.86
38.86	17	2.41							41.27
41.27	18	2.41							43.68
43.68	19	2.41							46.09
46.09	20	2.41							48.50
48.50	21	2.41							50.91
50.91	22	2.41							53.32
53.32	23	2.41							55.73
55.73	24	2.41							58.14
58.14	25	2.41							60.55
60.55	26	2.41							62.96
62.96	27	2.41							65.37
65.37	28	2.41							67.78
67.78	29	2.41							70.19
70.19	30	2.41							72.60
72.60	31	2.70							75.30

[Account no. 243. Previous account no. 16. Forward to account no. 460.]

		Room	Restau- rant	Tele- phone	Laun- dry	Mis- cella- neous	Advances	Credits	Balance
	1933 Feb.							Bill rendered	\$75.30
\$75.30	1	\$2.67							77.97
77.97	2	2.67							80.64
80.64	3	2.67							83.31
83.31	4	2.67							85.98
85.98	5	2.67							88.65
88.65	6	2.67							91.32
91.32	7	2.67						Csh. \$75.30Cr.	93.99
93.99	8	2.67							21.36
21.36	9	2.67							24.03
24.03	10	2.67							26.70
26.70	11	2.67						Val. \$0.75	30.12
30.12	12	2.67							32.79
32.79	13	2.67							35.46
35.46	14	2.67							38.13
38.13	15	2.67	\$1.50					Fee. 25	42.55
42.55	16	2.67							45.22
45.22	17	2.67							47.89
47.89	18	2.67							50.56
50.56	19	2.67							53.23
53.23	20	2.67							55.90
55.90	21	2.67							58.57
58.57	22	2.67							61.24
61.24	23	2.67							63.91
63.91	24	2.67	\$0.40						66.98
66.98	25	2.67							69.65
69.65	26	2.67							72.32
72.32	27	2.67							74.99
74.99	28	2.91							77.90

The Fairmont Hotel, San Francisco, Calif. Sam Leake. Room 28. Rate, \$75—Contd.  
[Account no. 460. Previous account no. 243. Forward to account no. 691]

		Room	Restau- rant	Tele- phone	Laun- dry	Mis- cella- neous	Advances	Credits	Balance
	1933 Mar.							Bill rendered	\$77.90
\$77.90	1	\$2.41							80.31
80.31	2	2.41						Csh. \$77.90Cr.	4.82
4.82	3	2.41							7.23
7.23	4	2.41							9.64
9.64	5	2.41							12.05
12.05	6	2.41							14.46
14.46	7	2.41							16.87
16.87	8	2.41							19.28
19.28	9	2.41							21.69
21.69	10	2.41							24.10
24.10	11	2.41							26.51
26.51	12	2.41							28.92
28.92	13	2.41	\$1.50					Val. \$0.75 Fee. 25	33.58
33.58	14	2.41							36.24
36.24	15	2.41							38.65
38.65	16	2.41							41.06
41.06	17	2.41						Val. 1.00	44.47
44.47	18	2.41							46.88
46.88	19	2.41							49.29
49.29	20	2.41							51.70
51.70	21	2.41							54.11
54.11	22	2.41							56.52
56.52	23	2.41							58.93
58.93	24	2.41							61.34
61.34	25	2.41							63.75
63.75	26	2.41							66.16
66.16	27	2.41							68.57
68.57	28	2.41							70.98
70.98	29	2.41							73.39
73.39	30	2.41							75.80
75.80	31	2.29							78.50

[Account no. 691. Previous account no. 460. Forward to account no. 912]

		Room	Restau- rant	Tele- phone	Laun- dry	Mis- cella- neous	Advances	Credits	Balance
	1933 Apr.							Bill rendered	\$78.50
\$78.50	1	\$2.50							81.00
81.00	2	2.50							83.50
83.50	3	2.50							86.00
86.00	4	2.50							88.50
88.50	5	2.50						Csh. \$78.50Cr.	13.45
13.45	6	2.50							15.95
15.95	7	2.50							18.45
18.45	8	2.50						Val. \$1.00	21.95
21.95	9	2.50							24.45
24.45	10	2.50							26.95
26.95	11	2.50							29.45
29.45	12	2.50							31.95
31.95	13	2.50							34.45
34.45	14	2.50							36.95
36.95	15	2.50							39.45
39.45	16	2.50							41.95
41.95	17	2.50							44.45
44.45	18	2.50							46.95
46.95	19	2.50							49.45
49.45	20	2.50							51.95
51.95	21	2.50							54.45
54.45	22	2.50						Val. .75	57.70
57.70	23	2.50							60.20
60.20	24	2.50							62.80
62.80	25	2.50							65.30
65.30	26	2.50							67.80
67.80	27	2.50							70.30
70.30	28	2.50							72.80
72.80	29	2.50						Val. 2.00	77.30
77.30	30	2.50							79.80

#### U.S.S. EXHIBIT No. 44

The Fairmont Hotel, San Francisco, Calif. Mr. and Mrs. W. S. Leake. Room 679.  
Rate, \$100

[Account no. 129. Previous account no. 3081. Forward to account no. 438]

		Room	Restau- rant	Tele- phone	Laun- dry	Mis- cella- neous	Advances	Credits	Balance
	1928 Jan.							Bill rendered	\$250.39
\$250.39	2	\$3.22	\$0.75					Nws. \$4.60 Fee. 25	80.64
	2		2.50					Fee. 40	83.31
11.72	3	3.22	2.15					Fee. 40	85.98
	3		.75					Fee. 25	88.65
								Nws. .90	91.32
20.39	4	3.22	2.50					Dgs. 1.00	93.99
	4		.70	\$0.10				Csh. 25.00	21.36

The Fairmont Hotel, San Francisco, Calif. Mr. and Mrs. W. S. Leake. Room 679.  
Rate, \$100—Continued

[Account no. 129. Previous account no. 3081. Forward to account no. 438]

		Room	Restaurant	Telephone	Laundry	Miscellaneous	Advances	Credits	Balance
\$85.67	1928 Jan. 8	\$3.22	\$0.75	\$0.75			Fee \$0.25		
91.04	9	3.22	2.40				Fee .40		\$91.04
73.26	10	3.22	2.75	.20			Fee .40		
80.23	11	3.22	2.75				Fee .25	Csh. \$25.00 Cr.	73.26
87.15	12	3.22	2.70	.20			Fee .40		80.23
92.07	13	3.22	1.75				Fee .40		87.15
	13		2.35				Fee .40		92.07
	13		.75				Fee .40		
100.79	14	3.22	2.00				Fee .25		100.79
	14		.75				Brb. 2.00		
109.41	15	3.22	.75	.10			Fee .40		109.41
113.73	16	3.22	.75				Fee .25		113.73
	16		2.55				Fee .40		
120.90	17	3.22	1.75				Csh. 10.00		120.90
	17		.75	.10			Fee .25		
137.37	18	3.22	2.35				Fee .40		137.37
143.34	19	3.22	1.75				Fee .40		143.34
	19		2.00				Fee .25		
150.71	20	3.22	2.50				Brb. 2.00		150.71
157.93	21	3.22	2.05	.10			Fee .40		157.93
	21		.75				Fee .25		
166.60	22	3.22	.75	.20			Fee .40		166.60
	22						Fee .25		
171.42	23	3.22	2.05				Csh. .10		171.42
178.09	24	3.22	2.50	.30			Fee .25		178.09
	24						Fee .40		
184.61	25	3.22	.75				Fee .25		184.61
	25		2.45	.20			Fee .40		
191.88	26	3.22	2.40				Fee .25		191.88
	26		.75				Fee .40		
198.90	27	3.22	.75				Fee .25		198.90
	27		2.05	.10			Fee .40		
205.67	28	3.22	.75				Brb. 2.00		205.67
213.49	29	3.22	1.75	.10			Fee .40		213.49
	29		.75				Fee .25		
218.36	30	3.22	2.35				Fee .25		218.36
225.33	31	3.22	.75	.10			Csh. 10.00		225.33
	31						Fee .25		
239.65	Feb. 1	3.40	.75				Fee .25		239.65
	1		2.95				Fee .40		

[Account no. 438. Previous account no. 129. Forward to account no. 723]

\$247.40	1928 Feb. 2	\$3.44	\$1.70				Bill rendered		\$247.40
	2		.75				Nws. \$5.00	Csh. \$247.40 Cr.	10.89
10.89	3	3.44	2.20				Fee .25		
	3		.75	\$0.10			Fee .25		
18.53	4	3.44	.75				Fee .40		18.53
	4		2.20				Fee .25		
	4		.65				Brb. 2.00		
28.47	5	3.44	.75				Csh. 50.00		28.47
	5						Fee .25		
82.91	6	3.44	2.25				Fee .40		82.91
	6		.75	.20			Fee .25		
90.20	7	3.44	.75				Fee .25		90.20
	7		2.00				Fee .40		
97.04	8	3.44	2.25				Fee .25		97.04
	8		.75	.10			Fee .40		
104.23	9	3.44	.75				Fee .25		104.23
	9		2.25	.10			Fee .40		
111.42	10	3.44	1.75				Brb. 2.00		111.42
	10		.75	.10			Fee .40		
118.11	11	3.44	.75				Fee .25		118.11
	11		2.00				Fee .40		
126.95	12	3.44	.75	.10			Fee .25		126.95
131.49	13	3.44	2.65				Fee .40		131.49
	13		.75	.10			Fee .25		
139.08	14	3.44	2.05				Fee .40		139.08
	14		1.50	.10			Fee .50		
150.07	15	3.44	1.90				Csh. 3.00		150.07
	15		.75	.10			Fee .40		
156.96	16	3.44	1.75				Nws. .05		156.96
	16		.75				Fee .40		
163.55	17	3.44	2.10				Fee .25		163.55

The Fairmont Hotel, San Francisco, Calif. Mr. and Mrs. W. S. Leake. Room 679.  
Rate, \$100—Continued

[Account no. 438. Previous account no. 129. Forward to account no. 723]

		Room	Restaurant	Telephone	Laundry	Miscellaneous	Advances	Credits	Balance
\$172.19	1928 Feb. 17		\$0.75				Fee \$0.25		
	17		1.85				Fee .25		\$172.19
	18	3.44	.75	\$0.10			Fee .40		
229.13	19	3.44	.65	.20			Brb. 2.00		229.13
233.42	20	3.44	.75				Csh. 50.00		233.42
	20		4.05	.30			Fee .25		
242.71	21	3.44	.75				Fee .40		242.71
	21		2.00				Fee .25		
249.65	22	3.44	2.40	.10			Fee .40		249.65
	22		.75				Fee .25		
256.89	23	3.44	.75				Fee .40		256.89
	23		2.25				Fee .25		
263.98	24	3.44	2.00				Fee .40		263.98
	24		.75				Fee .25		
275.82	25	3.44	.75				Csh. 5.00		275.82
	25		2.00	.10			Fee .40		
284.76	26	3.44	.75				Brb. 2.00		284.76
289.20	27	3.44	3.95				Fee .25		289.20
297.09	28	3.44	2.20				Fee .50		297.09
	28		2.00				Fee .40		
305.63	29	3.44	.75				Fee .40		305.63
	29		1.30				Fee .25	Csh. \$100.00 Cr.	
211.77	Mar. 1	3.68	.75						211.77
	1		1.75						

[Account no. 726. Previous account no. 438]

\$217.95	1928 Mar. 2	\$3.22	\$1.95				Bill rendered		\$217.95
	2		.75	\$0.10			Fee \$0.50		
	2						Fee .40		
230.37	3	3.22	.75				Nws. 5.00		230.37
	3		2.00	.10			Fee .25		
	3						Fee .25		
241.09	4	3.22	.75	.10			Csh. 20		241.09
345.41	5	3.22	2.10				Brb. 3.80		345.41
	5		.75				Fee .25		
352.13	6	3.22	.75				Csh. 100.00		352.13
	6		2.20				Fee .25		
141.00	7	3.22	.75				Fee .40	Csh. \$217.95 Cr.	141.00
	7		2.70				Fee .25		
148.32	8	3.22	.75				Fee .40		148.32
	8		2.30	.10			Fee .25		
155.34	9	3.22	.75				Fee .25		155.34
	9		2.75	.10			Fee .25		
162.66	10	3.22	.75				Csh. 5.00		162.66
	10		2.05	.20			Fee .25		
176.53	11	3.22	.75				Brb. 2.00		176.53
180.75	12	3.22	.75				Fee .40		180.75
	12		2.10				Fee .25		
187.47	13	3.22	.75				Fee .40		187.47
	13		2.10	.45			Fee .25		
244.64	14	3.22	2.15				Csh. 50.00		244.64
	14		.75	.10			Fee .40		
251.51	15	3.22	.75				Fee .25		251.51
	15		2.05				Fee .25		
257.78	16	3.22	0.75				Fee .40		257.78
	16		2.00				Brb. 2.00		
264.40	17	3.22	.75				Fee .40		264.40
	17						Fee .25		
271.02	18	3.22	.75				Fee .25		271.02
275.24	19	3.22	2.10				Fee .40		275.24
	19		.75	\$0.10			Fee .25		
282.06	20	3.22	.75				Fee .40		282.06
	20		2.25	.10			Fee .25		
288.63	21	3.22	.75				Fee .40		288.63
	21		2.40	.20			Fee .25		
296.25	22	3.22	1.55				Fee .40		296.25
	22		.75				Fee .25		
312.42	23	3.22	.75				Brb. 10.00		312.42
	23		4.60	.10			Fee .65		
321.99	24	3.22	2.10				Fee .25		321.99
	24		.75				Fee .25		
	24						Csh. 10.00		
							Dgs. .35		
							Brb. 2.00		
341.06	25	3.22	.75				Fee .40		341.06
345.28	26	3.22	.75				Fee .25		345.28
	26		2.00	.20			Fee .40		
352.10	27	3.22	2.30				Fee .25		352.10
	27						Fee .25		



The Fairmont Hotel, San Francisco, Calif. Mr. and Mrs. W. S. Leake. Room 679.  
Rate, \$100—Continued

[Account no. 726. Previous account no. 433]

		Room	Restaurant	Telephone	Laundry	Miscellaneous	Advances	Credits	Balance
	1928								
	Mar.								
	27		\$0.75	\$0.10			Fee \$0.40		\$359.12
\$359.12	28	\$3.22	.75				Csh. 4.40		
	28		2.05	.10			Fee .25		369.89
369.89	29	3.22	3.45	.20			Fee .75		
377.91	30	3.22	.85				Fee .40		
	30		1.40						377.91
	30		.75	.50			Fee .25		
387.33	31	3.22	2.40				Csh. 2.50		
	31		.75				Brb. 2.00		387.33
							Fee .40		
							Fee .25		
							Csh. .35		
							Val. 1.00	Csh. \$150.00Cr.	247.75

[Account no. 1004. Previous account no. 726. Forward to account no. 1275]

		Room	Restaurant	Telephone	Laundry	Miscellaneous	Advances	Credits	Balance
	1928								
	Apr.								
\$252.25	2	\$3.33	\$0.75				Bill rendered		\$252.25
	2		2.00	\$0.10			Fee \$0.25		
							Fee .40		
258.78	3	3.33	2.30				Fee .40	Tfr. \$0.30Cr.	258.78
	3		.75				Nws. 5.10		
							Fee .25		270.91
270.91	4	3.33	2.25				Fee .40		
	4		.75	.30			Fee .25	Csh. 251.95Cr.	26.24
26.24	5	3.33	1.80				Csh. 50.00		
	5		.75	.55			Fee .40		
							Fee .25		
83.32	6	3.33	2.60				Fee .50		
	6		1.75				Fee .40		
	6		.75	.10			Fee .25		93.00
93.00	7	3.33	.75				Fee .40		
	7		2.25	.10			Fee .25		
							Brb. 2.00		102.08
102.08	8	3.33					Fee .25		
105.41	9	3.33	2.15				Fee .40		
	9		.85	.10			Fee .40		112.49
112.49	10	3.33	.85				Fee .25		
	10		2.30				Fee .25		119.62
119.62	11	3.33	2.35				Csh. 1.00		
	11		.75				Nws. .10		
							Fee .40		
							Fee .25		127.80
127.80	12	3.33	.85				Csh. 50.00		
	12		2.60	.10			Fee .25		184.93
184.93	13	3.33	2.10				Csh. 10.00		
	13		.75	.10			Fee .25		
							Fee .40	Csh. 100.00Cr.	101.86
101.86	14	3.33	1.75				Brb. 2.00		
	14		.75	.10			Fee .40		
							Fee .25		110.44
110.44	15	3.33	1.85				Fee .40		
							Fee .25		
116.27	16	3.33	.75				Fee .25		
	16		1.95	.30			7.45	Adj. 1.00Cr.	121.85
121.85	17	3.33	.85				Fee .25		
	17		2.05				Fee .40		129.13
129.13	18	3.33	2.70	.50			Fee .40		
136.05	19	3.33	.85				Fee .40		136.05
	19		1.85				Fee .40		
	19		2.20				Fee .25		145.34
145.34	20	3.33	.75				Fee .40		
	20		2.00	.10			Fee .25		152.17
152.17	21	3.33	2.20				Dgs. .35		
	21		.85				Fee .25		
							Brb. 2.00		161.15
161.15	22	3.33	.75				Fee .25		
							Fee .40		165.88
165.88	23	3.33	2.10				Fee .25		
	23		.85	.10			Fee .40		172.91
172.91	24	3.33	.75				Fee .25		
	24		2.15	.10			Fee .25		179.89
179.89	25	3.33	1.75				Fee .25		
	25		.85	.20			Fee .25		186.52
186.52	26	3.33	2.30				Fee .25		
	26		.85				Fee .40		193.65
193.65	27	3.33	2.10				Fee .40		
	27		.75	.30			Fee .25		200.78
200.78	28	3.33	.75				Brb. 2.00		
	28		1.85				Fee .25		209.21
209.21	29	3.33	.75				Fee .25		
213.54	30	3.33	2.15				Fee .50		213.54
	30		2.00	.30			Fee .40		222.22
	May								
222.22	1	3.43	2.20				Fee .40		
	1		.85	.10			Fee .25		229.45

[Account no. 1275. Previous account no. 1004. Forward to account no. 1524]

		Room	Restaurant	Telephone	Laundry	Miscellaneous	Advances	Credits	Balance
	1928								
	May								
\$229.45	2	\$3.22	\$0.75				Fee \$0.25		
	2		2.45	\$0.30			Fee .40		
							Nws. 5.00		\$241.82

The Fairmont Hotel, San Francisco, Calif. Mr. and Mrs. W. S. Leake. Room 679.  
Rate \$100—Continued

[Account no. 1275. Previous account no. 1004. Forward to account no. 1524]

		Room	Restaurant	Telephone	Laundry	Miscellaneous	Advances	Credits	Balance
	1928								
	May								
\$241.82	3	\$3.22	\$2.25				Fee \$0.25		
	3		.85				Fee .40		\$248.79
248.79	4	3.22	.75				Fee .40		
	4		2.30				Fee .25	Csh. \$329.45Cr.	26.28
26.28	5	3.22	2.55				Fee .25		
	5		.75				Brb. 2.00		
							Fee .40		35.43
35.43	6	3.22	.75	\$0.40			Csh. 50.00		
							Fee .25		90.05
90.05	7	3.22	2.30				Fee .40		
	7		.75				Fee .25		96.97
96.97	8	3.22	2.00				Fee .40		
	8		.75				Fee .25		103.59
103.59	9	3.22	1.85				Fee .25		
	9		.75				Fee .40		110.06
110.06	10	3.22	2.25				Csh. 20.00		
	10		.75				Fee .40		
							Fee .25		136.93
136.93	11	3.22	.75				Fee .40		
	11		2.25				Fee .25		143.80
143.80	12	3.22	.75				Fee .40		
	12		.40				Brb. 2.00		
	12		2.05	.20			Fee .25		
							Val. 1.00		154.07
154.07	13	3.22	1.85	.20			Csh. .10		
							Fee .40		159.84
159.84	14	3.22	.75				Fee .25		
	14		2.10	.20			20.27	Tfr. .40Cr.	166.36
166.36	15	3.22	.75				Fee .25		
	15		2.10	.10			Fee .40		172.78
172.78	16	3.22	1.75				Fee .25		
	16		.75	.40			Fee .40		179.95
179.95	17	3.22	2.00				Fee .45		
	17		2.25				Fee .40		188.27
188.27	18	3.22	2.20				Fee .40		
	18		.75	.10			Fee .25		195.19
195.19	19	3.22	.75				Fee .25		
	19		4.00				Brb. 2.00		205.91
205.91	20	3.22	.75				Fee .50		
							Csh. 25.00		235.13
235.13	21	3.22	.75				Fee .25		
	21		2.45				Fee .40		242.20
242.20	22	3.22	.75				Fee .40		
	22		2.40				Fee .25		249.22
249.22	23	3.22	.75				Fee .25		
	23		2.15				Fee .40		255.99
255.99	24	3.22	2.20				Fee .25		
	24		.75	.10			Fee .40		262.91
262.91	25	3.22	2.35				Fee .25		
	25		.75				Fee .40		269.48
269.48	26	3.22	.75				Brb. 3.50		
	26		2.15				Fee .25		280.15
280.15	27	3.22	.75				Fee .25		
	27		.75				Fee .25		284.37
284.37	28	3.22	2.60				Fee .40		
	28		2.15	.40			Fee .25		291.59
291.59	29	3.22	.75				Fee .40		
	29		.75				Csh. 75.00Cr.		223.76
223.76	30	3.22	.75				Fee .40		
	30		2.15	.20			Fee .25		230.73
230.73	31	3.22	2.60				Fee .25		
	31		.75				Fee .40		237.95
237.95	June								
	1	3.40	.75				Fee .40		
	1		1.85				Fee .25		244.60

[Account no. 1524. Previous account no. 1275. Forward to account no. 1756]

	1928						Bill rendered		\$244.60
	June								
244.60	2	\$3.33	\$2.70				Nws. \$4.60		
	2		.75				Fee. 40		
							Fee. 25		
							Brb. 2.00		258.63
258.63	3	3.33	.75				Fee. 25		262.96
262.96	4	3.33	.75				Fee. 40		
	4		2.50	\$0.10			Csh. 150.00		
							Fee. 25	Csh. \$244.60Cr.	175.69
175.69	5	3.33	.75				Fee. 25		
	5		2.55				Fee. 40		182.97
182.97	6	3.33	.75				Fee. 25		
	6		2.60	.20			Fee. 40		190.50
190.50	7	3.33	2.65				Fee. 25		
	7		.75	.10			Fee. 40		197.98
197.98	8	3.33	2.15				Fee. 25		
	8		.75				Fee. 40		204.86
204.86	9	3.33	.75				Fee. 25		
	9		2.85				Brb. 2.00		
							Fee. 40		
							Csh. 25.00		239.44
239.44	10	3.33	.75				Fee. 25		243.77
243.77	11	3.33	1.95				Fee. 25		
	11		.75	.10			Fee. 50		250.65
250.65	12	3.33	2.30				Fee. 25		

The Fairmont Hotel, San Francisco, Calif. Mr. and Mrs. W. S. Leake. Room 679.  
Rate, \$100—Continued

[Account no. 1524. Previous account no. 1275. Forward to account no. 1755]

		Room	Restaurant	Telephone	Laundry	Miscellaneous	Advances	Credits	Balance
	1928								
	June								
	12		\$0.75				Fee \$0.40		\$257.68
\$257.68	13	\$3.33	2.20				Fee .25		
	13		.75	\$0.10			Fee .40		264.71
264.71	14	3.33	2.15	.20			Fee .40		270.79
270.79	15	3.33	2.90				Csh. 2.50		
	15		.75	.30			Csh. 10.00		
							Fee .40		
291.22	16	3.33	2.40				Brb. 2.00		291.22
	16		.75				Fee .40		
							Fee .25		300.35
300.35	17	3.33	.75				Fee .25		304.68
304.68	18	3.33	2.20				Fee .40		
	18		.75				Fee .25		311.61
311.61	19	3.33	.75				Fee .25		
	19		2.15	.20			Fee .40		318.69
318.69	20	3.33	.75				Fee .40		
	20		2.20	.20			Fee .25		326.07
326.07	21	3.33	2.10				Nws. .25		
	21		.75	.30			Fee .25		333.20
333.20	22	3.33	2.50				Fee .40		
	22		.75	.10			Fee .25		340.53
340.53	23	3.33	.75				Nws. .05		
	23		2.20	.20			Fee .40		
							Brb. 2.00		349.71
349.71	24	3.33					Fee .25		353.04
353.04	25	3.33	2.35				Fee .40		359.12
359.12	26	3.33	2.35				Fee .25		
	26		.75				Fee .40		365.80
365.80	27	3.33	2.50				Fee .25		
	27		.75	.10			Fee .40		373.53
373.53	28	3.33	.75				Csh. 5.00		
	28		1.75				Fee .40		385.01
385.01	29	3.33	.75				Fee .25		
	29		2.40				Csh. \$175.00Cr.		217.14
217.14	30	3.33	.75				Fee .25		
	30		2.15				Brb. 2.00		226.02
226.02	July 1	3.43	.75				Fee .25		
							Fee .25		230.70

[Account no. 1755. Previous account no. 1524. Forward to account no. 1990]

		Room	Restaurant	Telephone	Laundry	Miscellaneous	Advances	Credits	Balance
	1928								
	July								
\$230.70	2	\$3.22	\$2.80				Bill rendered		\$230.70
237.92	2	3.22	.75	\$0.20			Fee \$0.25		237.92
	3	3.22	.75				Nws. 4.60		
	3		2.45	.10			Fee .40		250.09
250.09	4	3.22	.75				Fee .25		
354.46	5	3.22	2.30				Csh. 100.00		354.46
130.88	5	3.22	.75	.20			Fee .25		
135.10	6	3.22	.75				Fee .40		130.88
	7	3.22	2.30				Brb. 2.00		135.10
143.62	7	3.22	.75				Fee .25		
	8	3.22	.75	.10			Fee .25		143.62
143.62	9	3.22	2.00				Fee .40		148.34
	9		3.15	.20			Fee .50		157.91
157.91	10	3.22	2.15				Fee .25		
	10		.75	.10			Csh. 50.00		217.28
217.28	11	3.22	2.80				Val. 2.50		
	11		.75				Fee .25		224.70
224.70	12	3.22	2.00				Fee .40		
	12		.75	.10			Fee .25		231.42
231.42	13	3.22	1.75				Fee .40		
	13		.75	.10			Fee .25		237.89
237.89	14	3.22	.75				Brb. 2.00		
							Csh. 25.00		269.11
269.11	15	3.22	2.40				Fee .25		
	15		.75				Val. .75		276.88
276.88	16	3.22	2.15				Fee .25		
	16		.75	.20			Fee .40		283.85
283.85	17	3.22	.75				Fee .25		
	17		2.30				Fee .40		290.77
290.77	18	3.22	.75				Fee .25		
	18		2.15	.30			Fee .40		297.84
297.84	19	3.22	.75				Fee .25		
	19		2.00	.10			Fee .40		304.16
304.16	20	3.22	2.45				Fee .25		
	20		.75				Fee .40		311.63
311.63	21	3.22	.75				Fee .25		
	21		2.05				Fee .40		318.30
318.30	22	3.22	.75				Fee .25		

The Fairmont Hotel, San Francisco, Calif. Mr. and Mrs. W. S. Leake. Room 679.  
Rate \$100—Continued

[Account no. 1755. Previous account no. 1524. Forward to account no. 1990]

		Room	Restaurant	Telephone	Laundry	Miscellaneous	Advances	Credits	Balance
	1928								
	July								
\$322.53	23	3.22	.75				Fee \$0.40		
	23		2.05				Fee .25		\$329.19
329.19	24	\$3.22	2.35				Fee .25		
	24		.75				Fee .40		336.16
336.16	25	3.22	.75				Fee .25		
	25		2.05				Fee .40		342.83
342.83	26	3.22	.75				Fee .40		
	26		2.15				Fee .25		349.60
349.60	27	3.22	.75				Csh. 5.00		
	27		1.80				Fee .25		361.02
							Fee .40		367.79
361.02	28	3.22	.75				Fee .25		
	28		2.15				Fee .40		371.76
367.79	29	3.22	.75				Fee .25		
371.76	30	3.22	2.30				Fee .40		378.93
	30		.75				Fee .25		
378.93	31	3.22	2.15				Fee .25		
	31		.75				Fee .40	Csh. \$175.00Cr.	210.70
210.70	Aug. 1	3.40	1.70				Fee .40		
	1		.75	\$0.10			Fee .25		217.35

[Account no. 1990. Previous account no. 1755. Forward to account no. 2247]

		Room	Restaurant	Telephone	Laundry	Miscellaneous	Advances	Credits	Balance
	1928								
	Aug.								
\$217.35	2	\$3.22	\$0.75				Bill rendered		\$217.35
	2		1.95				Fee \$0.40		
							Fee .25		
							Csh. 10.00		
							Nws. 4.60		
							Val. 1.75		
21.17	3	3.22	.75				Fee .40		
	3		2.15	\$0.10			Fee .25		29.79
29.79	4	3.22	2.30				Fee .25		
	4		.75				Fee .40		36.71
36.71	5	3.22	.75				Fee .25		
40.93	6	3.22	2.45				Fee .40		40.93
	6		.75				Fee .25		48.00
48.00	7	3.22	2.00				Fee .40		
	7		.75				Fee .25		54.62
54.62	8	3.22	.75				Fee .40		
	8		2.15	.10			Fee .25		61.49
61.49	9	3.22	.75				Fee .25		
	9		2.00	.10			Fee .40		68.21
68.21	10	3.22	1.95				Val. 1.25		
	10		.75				Fee .40		76.03
76.03	11	3.22	2.00				Fee .25		
	11		.75				Fee .40		82.65
82.65	12	3.22	.75	.10			Fee .25		
86.97	13	3.22	5.25				Fee .50		97.24
	13		.75	.30			Fee .25		
97.24	14	3.22	.75				Fee .40		103.88
103.88	14		2.00				Fee .25		
	15	3.22	.75				Fee .25		110.58
110.58	15		2.10				Fee .40		
	16	3.22	2.50				Fee .50		118.80
118.80	16		.75				Fee .25		
	16		.90	.10			Csh. 10.00		
	17	3.22	.75				Fee .40		135.72
	17		2.10	.20			Fee .25		142.64
135.72	18	3.22	2.30				Fee .40		
	18		.75				Fee .25		146.86
142.64	19	3.22	.75				Fee .25		
146.86	20	3.22	.75				Fee .25		
	20		2.35	.10			Dgs. .90		154.83
154.83	21	3.22	.75				Fee .40		
	21		2.10	.10			Fee .25		161.65
161.65	22	3.22	.75				Fee .40		
	22		2.00				Fee .25		168.27
168.27	23	3.22	.75				Fee .40		
	23		2.15				Fee .25		175.04
175.04	24	3.22	2.00				Fee .60		
	24		3.75	.40			Fee .50		185.51
185.51	25	3.22	.75				Fee .25		
	25		2.15				Fee .40		192.28
192.28	26	3.22	.75				Fee .25		
196.50	27	3.22	.75				Fee .25		203.47
	27		2.35				Fee .40		210.34
203.47	28	3.22	2.15				Fee .25		
	28		.75	.10			Fee .40		216.96
210.34	29	3.22	2.00				Fee .25		
	29		.75				Fee .40		223.63
216.96	30	3.22	2.00				Fee .25		
	30		.75	.10			Fee .40		230.60
223.63	31	3.22	2.10				Fee .25		
	31		.75	.20			Fee .40		
230.60	Sept. 1	3.40	2.15				Fee .25		
	1		.75				Fee .40		237.55



The Fairmont Hotel, San Francisco, Calif. Mr. and Mrs. W. S. Leake. Room 679.  
Rate \$100—Continued

[Account no. 2247. Previous account no. 1990. Forward to account no. 2521]

		Room	Restaurant	Telephone	Laundry	Miscellaneous	Advances	Credits	Balance
\$237.55	1928 Sept. 2	\$3.33	\$0.75				Bill rendered		\$237.55
							Fee \$0.25		
							Csh. 50.00		
290.63	3	3.33	.75				Fee .25	Tfr. \$1.25Cr.	290.63
58.66	4	3.33	2.15	\$0.40			Nws. 4.60	Csh. 236.30Cr.	58.66
69.54	5	3.33	2.15				Fee .40		69.54
76.42	6	3.33	.75				Fee .40		76.42
	6	3.33	.75				Dgs. .90		
	6		2.35	.20			Fee .45		
84.65	7	3.33	2.00				Fee .25		84.65
91.58	7	3.33	.75	.20			Fee .40		91.58
	8	3.33	2.15				Fee .30		
98.51	8	3.33	.75				Fee .40		98.51
	9	3.33					Csh. 60.00		
162.09	10	3.33	.75				Dgs. .25		162.09
	10	3.33	2.15	.10			Fee .25		
169.12	11	3.33	2.15				Fee .45		169.12
176.20	12	3.33	.75	.20			Fee .40		176.20
183.63	12	3.33	2.60	.10			Fee .25		183.63
190.46	13	3.33	2.00				Fee .40		190.46
197.34	13	3.33	.75	.10			Fee .25		197.34
	14	3.33	2.15				Fee .40		
	14	3.33	.75	.40			Fee .25		
	15	3.33	.65				Fee .40		
	15		2.15	.20			Fee .40		
204.62	16	3.33	.75				Fee .15		204.62
208.95	17	3.33	2.00				Fee .25		208.95
215.78	17	3.33	.75	.10			Fee .40		215.78
222.96	18	3.33	2.15				Fee .25		222.96
229.69	18	3.33	.75	.30			Fee .25		229.69
235.67	19	3.33	2.00				Fee .40		235.67
	19	3.33	.75	.10			Fee .40		
	20	3.33	2.15				Csh. 20.00		
	21	3.33	2.00				Fee .40		
	21		.75				Fee .25		
262.40	22	3.33	.75				Fee .25		262.40
269.48	22	3.33	2.15	.20			Fee .40		269.48
273.81	23	3.33	.75				Fee .25		273.81
280.99	24	3.33	.75				Fee .25		280.99
	24	3.33	2.25	.20			Fee .40		
	25	3.33	.75				Csh. 10.00		
	25		2.15				Fee .25		
298.37	25	3.33	.80	.10			Fee .25		298.37
	26	3.33	.75				Fee .40		
	26		1.75	.20			Fee .40		
305.70	27	3.33	.75				Fee .25		305.70
312.68	27	3.33	2.15	.10			Fee .40		312.68
189.86	28	3.33	2.15				Fee .25		189.86
193.19	28	3.33	.75	.30			Fee .40	Csh. 130.00Cr.	193.19
196.52	30	3.33							196.52
	Oct. 1	3.43	.75				Fee .40		
	1		2.15	.20			Fee .25		203.70

[Account no. 2521. Previous account no. 2247. Forward to account no. 2815]

		Room	Restaurant	Telephone	Laundry	Miscellaneous	Advances	Credits	Balance
\$203.70	1928 Oct. 2	\$3.22	\$0.75				Bill rendered		\$203.70
	2		2.15	\$0.35			Nws. \$4.00		
11.72	3	3.22	2.05				Fee .40		11.72
18.39	3	3.22	.75				Fee .25	Csh. \$203.70Cr.	18.39
24.46	4	3.22	2.15	.30			Fee .40		24.46
31.28	5	3.22	2.00				Fee .40		31.28
	5	3.22	.75	.20			Fee .25		
	6	3.22	.75				Csh. 100.00		
	6		2.15				Fee .25		
138.05	7	3.22	.75	.20			Fee .40		138.05
142.22	8	3.22	.75				Fee .25		142.22
	8	3.22	2.15	.10			Fee .40		
149.34	9	3.22	.75				Fee .25		149.34
155.96	9	3.22	2.00				Fee .40		155.96
162.83	10	3.22	2.15				Fee .25		162.83
169.65	10	3.22	.75	.10			Fee .40		169.65
	11	3.22	.75				Fee .25		
	11	3.22	2.00	.20			Fee .40		
	12	3.22	2.10				Fee .25		
	12	3.22	.75	.20			Fee .40		
176.57	13	3.22	2.00				Csh. 25.00		176.57
	13		.75				Fee .25		
208.19	14	3.22	.75				Fee .25		208.19
212.41	15	3.22	3.45				Dgs. .25		212.41

The Fairmont Hotel, San Francisco, Calif. Mr. and Mrs. W. S. Leake. Room 679.  
Rate \$100—Continued

[Account no. 2521. Previous account no. 2247. Forward to account no. 2815]

		Room	Restaurant	Telephone	Laundry	Miscellaneous	Advances	Credits	Balance
\$220.93	1928 Oct. 15	\$3.22	\$0.75	\$0.10			Fee \$0.50		\$220.93
	16		2.15				Fee .25		
227.70	16	3.22	2.15				Fee .40		227.70
234.67	17	3.22	.75				Fee .25		234.67
241.24	18	3.22	1.75	.20			Fee .40		241.24
247.91	18	3.22	.75				Fee .25		247.91
	19	3.22	2.05				Fee .40		
254.68	20	3.22	.75				Fee .25		254.68
258.90	20	3.22	2.15				Fee .25		258.90
265.67	21	3.22	.75				Fee .40		265.67
	22	3.22	2.15				Csh. 10.00		
	23	3.22	.75	.30			Fee .25		
282.74	24	3.22	.75				Fee .40		282.74
289.51	24	3.22	2.15				Fee .40		289.51
	25	3.22	2.15				Fee .25		
	25		.75				Fee .40		
297.28	26	3.22	.75				Val. 1.00		297.28
304.05	26	3.22	2.15				Fee .25		304.05
336.17	27	3.22	2.15				Csh. 25.00		336.17
340.74	27	3.22	.15				Fee .25		340.74
344.71	27	3.22	.75	.20			Fee .40		344.71
350.18	28	3.22	.75				Dgs. .35		350.18
	28	3.22	.75				Fee .25		
	29	3.22	.75				Fee .40	Csh. \$150.00Cr.	207.35
207.35	Nov. 1	3.40	2.20				Fee .25		207.35
	1		.75	.10			Fee .40		214.45

[Account no. 2815. Previous account no. 2521. Forward to account no. 3220]

		Room	Restaurant	Telephone	Laundry	Miscellaneous	Advances	Credits	Balance
\$214.45	1928 Nov. 2	\$3.33	\$2.15						\$214.45
	2		.75	\$0.20			\$4.60		
236.13	3	3.33	.75				Csh. .40		236.13
243.11	3	3.33	2.15	.10			Csh. 10.00		243.11
	4	3.33	.75				Csh. .40		
132.99	5	3.33	.75				Csh. .25		132.99
141.37	5	3.33	2.00	.10			Csh. 10.00		141.37
148.80	6	3.33	2.60				Csh. .40		148.80
155.73	6	3.33	.75	.10			Csh. .25		155.73
162.61	7	3.33	.75	.20			Fee .25		162.61
168.09	7	3.33	2.00				Fee .40		168.09
	8	3.33	.75				Fee .25		
	9	3.33	2.15				Fee .40		
	10	3.33	.75	.10			Dgs. 2.15		
178.07	11	3.33	.75	.10			Dgs. .25		178.07
	12	3.33	.75				Csh. .25		
183.15	12	3.33	2.25	.40			Csh. 10.00		183.15
190.88	13	3.33	.75				Val. 10.00		190.88
	13	3.33	2.35	.30			Fee .25		
217.91	14	3.33	1.75				Fee .40		217.91
	14	3.33	1.50	.10			Fee .25		
275.49	15	3.33	2.15				Csh. 50.00		275.49
282.67	15	3.33	.75	.30			Fee .50		282.67
288.50	16	3.33	.75	.50			Fee .40		288.50
295.68	17	3.33	.75				Dgs. 1.00		295.68
300.01	17	3.33	2.15	.30			Fee .25		300.01
	18	3.33	.75				Fee .40		
	19	3.33	2.00				Fee .25		
307.09	19	3.33	.75	.10			Dgs. .25		307.09
	20	3.33	3.45				Fee .40		
315.37	20	3.33	.75				Fee .50		315.37
	21	3.33	1.35				Fee .25		
323.15	21	3.33	2.15	.30			Fee .40		323.15
327.43	22	3.33	.75	.20			Fee .25		327.43
	23	3.33	1.75				Fee .40		
	23		.75	.20			Fee .25		334.36

The Fairmont Hotel, San Francisco, Calif. Mr. and Mrs. W. S. Leake. Room 679.  
Rate, \$100—Continued

[Account no. 2815. Previous account no. 2521. Forward to account no. 3220]

		Room	Restaurant	Telephone	Laundry	Miscellaneous	Advances	Credits	Balance
\$334.36	1928 Nov.						Fee \$0.40		
	24	\$3.33	\$0.75				Fee .25		\$340.69
340.69	25	3.33	1.60	\$0.10			Dgs. .45		345.97
345.97	26	3.33	1.00						
	26		2.35				Fee .25		352.90
352.90	27	3.33	.75				Fee .40		
	27		2.05	.30			Csh. 5.00		
							Fee .40		
							Fee .25		365.38
365.38	28	3.33	2.15				Dgs. .75		
	28		.75				Dgs. .25		
							Fee .25		
							Fee .40		373.26
373.26	29	3.33	2.50				Fee .50		379.59
379.59	30	3.33	2.15				Fee .40		
	30		.75	.20			Fee .25	Csh. \$150.00Cr.	236.67
236.67	Dec. 1	3.33	1.95				Fee .40		
	1		.75				Fee .25		243.35
243.35	2	.10							243.45

[Account no. 3220. Previous account no. 2315. Forward to account no. 141]

\$243.45	1928 Dec.						Fee \$0.25		\$243.45
	2	\$3.22	\$2.50				Fee .40		250.57
250.57	3	3.22	2.15				Nws. 4.50		
	3		.75	\$0.10			Dgs. .50		
							Fee .25		
							Fee .40		262.54
262.54	4	3.22	.75				Csh. 100.00		
	4		2.15	.30			Fee .25		
							Fee .40		369.61
369.61	5	3.22	.75				Csh. 3.50		
	5		2.15				Dgs. .45		
136.88	6	3.22	2.60				Fee .25		
	6		.75	.40			Fee .40	Csh. \$243.45Cr.	136.88
144.50	7	3.22	2.00				Fee .25		
	7		.75				Fee .40		144.50
151.12	8	3.22	.75				Fee .25		151.12
155.09	9	3.22	2.40				Fee .25		155.09
	9		.75				Fee .25		
							Csh. 50.00		211.96
211.96	10	3.22	2.70				Fee .40		
	10		.75				Fee .25		219.03
219.03	11	3.22	4.80				Fee .40		
	11		.75	.10			Fee .25		228.05
228.05	12	3.22	2.05				Fee .25		
	12		.75				Fee .25		
							Fee .50		
							Fee .40		235.47
235.47	13	3.22	2.10				Fee .25		
	13		.75				Fee .40		
							Dgs. .35		242.54
242.54	14	3.22	2.10				Fee .25		
	14		.75				Fee .40		249.26
249.26	15	3.22	2.10				Fee .25		
	15		.75				Fee .40		
							Fee .25		255.98
255.98	16	3.22	2.30				Fee .40		
	16		.75	.10			Fee .25		
							Fee .25		263.00
263.00	17	3.22	2.10				Fee .25		
	17		.75				Fee .40		
							Fee .25		269.72
269.72	18	3.22	.75				Fee .25		
	18		2.45				Fee .40		
							Dgs. .75		276.79
276.79	19	3.22	2.10				Fee .25		
	19		.75				Fee .40		
							Fee .25		284.26
284.26	20	3.22	1.95				Fee .40		
	20		.75				Fee .25		290.18
290.18	21	3.22	2.00				Fee .40		
	21		.75				Fee .25		
							Fee .40		297.45
297.45	22	3.22	1.15				Por. .43		
	22		.75	.20			Fee .40		
							Fee .25		303.85
303.85	23	3.22	.75				Csh. 5.00		
	23		2.35				Fee .25		
							Fee .40		315.42
315.42	24	3.22	2.10				Fee .25		
	24		.75	.10			Fee .40		
							Fee .25		322.64
322.64	25	3.22	.75				Csh. 2.80		
							Fee .50		329.91
329.91	26	3.22	2.05				Fee .25		
	26		.75	.20			Fee .40		
							Fee .25		336.78
336.78	27	3.22	2.10				Fee .40		
	27		.75				Fee .25		
							Fee .25		343.50
343.50	28	3.22	2.10				Fee .40		
	28		.75				Fee .25		
							Fee .40		350.22
350.22	29	3.22	2.15				Fee .25		
	29		.75				Fee .40		
							Fee .25		356.99
356.99	30	3.22	2.15				Fee .25		
	30		.75				Fee .50		
							Fee .40		363.86
363.86	31	3.22	2.80				Dgs. 1.00		
	31		.75	.20					

The Fairmont Hotel, San Francisco, Calif. Mr. and Mrs. W. S. Leake. Room 679.  
Rate, \$100—Continued

[Account no. 3220. Previous account no. 2815. Forward to account no. 141]

		Room	Restaurant	Telephone	Laundry	Miscellaneous	Advances	Credits	Balance
\$212.48	1929 Jan.						Fee \$0.25	Csh. \$160.00Cr.	\$212.48
	1	\$3.40	\$2.40				Fee .25		
	1		.75				Fee .50		219.78

[Account no. 141. Previous account no. 3220. Forward to account no. 461]

\$219.78	1929 Jan.						Bill rendered		\$219.78
	2	\$3.22	\$2.00				Fee \$0.25		
	2		.75				Nws. 4.60		
							Fee .40		231.00
231.00	3	3.22	1.75				Fee .25		
	3		.75						236.97
236.97	4	3.22	.75				Fee .50		
	4		2.00						243.44
243.44	5	3.22	.75				Fee .40		
	5		2.10				Fee .25		249.91
249.91	6	3.22	.75	\$0.10			Fee .25		
							Fee .40		
							Fee .25		
							Fee .40		
							Fee .25		255.08
255.08	7	3.22	.75				Fee .25		
	7		2.10	.10			Csh. 125.00	Csh. \$219.78Cr.	166.72
166.72	8	3.22	2.10	.10			Fee .40		
							Dgs. 1.35		
							Csh. 10.00		183.89
183.89	9	3.22	2.10				Fee .25		
	9		.75	.10			Dgs. .50		
							Fee .40		
							Fee .40		191.61
191.61	10	3.22	.75				Csh. 20.00		
	10		2.10				Fee .40		
							Fee .25		218.33
218.33	11	3.22	2.15				Fee .25		
	11		.75				Fee .40		225.10
225.10	12	3.22	.75				Fee .25		
	12		1.75				Fee .40		231.47
231.47	13	3.22	2.30				Fee .25		
	13		.75				Fee .40		238.39
238.39	14	3.22	.35				Fee .15		
	14		.70	.40			Fee .25		
							Csh. 25.00		268.46
							Fee .40		
							Fee .25		275.18
275.18	15	3.22	.75				Fee .25		
	16	3.22	3.65				Fee .25		283.65
283.65	16		.75	.10			Fee .50		
	17	3.22	.75				Fee .25		
	17		1.90				Fee .40		
							Dgs. 1.25		291.42
291.42	18	3.22	.75	.10			Fee .25		
295.74	19	3.22	.75						295.74
	19		2.10						
							Fee .25		301.81
301.81	20	3.22	.75				Fee .40		
	20		2.50				Fee .25		
							Fee .40		309.18
309.18	21	3.22	1.05				Fee .25		
							Fee .40		315.35
315.35	22	3.22	5.05				Fee .25		
	22		.75				Fee .40		325.02
325.02	23	3.22	.75	.10			Fee 1.00		
330.34	24	3.22	.75				Fee .25		
							Fee .25		330.34
	24		2.35	.40			Fee .40		337.71
337.71	25	3.22	.75				Fee .25		
	25		1.95	.20			Fee .25		344.48
344.48	26	3.22	2.10				Fee .25		
	26		.75				Fee .40		351.20
351.20	27	3.22	.75	.10			Fee .25		
355.52	28	3.22	1.15				Dgs. .70		355.52
	28		2.00				Fee .40		
							Fee .25		
							Fee .40		365.79
365.79	29	3.22	.75				Fee .25		
	29		1.05				Fee .25		371.31
371.31	30	3.22	.75				Fee .40		
	30		2.20	.20			Fee .25	Csh. 150.00Cr.	228.33
228.33	31	3.22	.75				Fee .25		
	31		2.70	.10			Fee .40		
							Fee .25		235.75
235.75	Feb. 1	3.40	.75				Fee .40		
	1		2.60	.20			Fee .25		243.35



The Fairmont Hotel, San Francisco, Calif. Mr. and Mrs. W. S. Leake. Room 679.  
Rate, \$100—Continued

[Account no. 461. Previous account no. 141. Forward to account no. 758]

		Room	Restaurant	Telephone	Laundry	Miscellaneous	Advances	Credits	Balance
\$160.38	1929 Feb. 6	\$3.57	\$2.20				Fee \$0.25		
	6		.75	\$0.30			Csh. 5.00		
							Fee .25		
							Fee .40		
							Csh. 20.00		
							Fee .40	\$193.50	
193.50	7	3.57	2.25				Fee .25		
	7		.75	.10			Dgs. .40		201.22
201.22	8	3.57	2.15				Fee .40		
	8		.75				Fee .25		208.34
208.34	9	3.57	2.40				Fee .25		
	9		.75				Fee .40		215.71
215.71	10	3.57	2.50				Fee .25		
	10		.75				Fee .40		223.18
223.18	11	3.57	.75				Fee .25		
	11		2.90				Fee .40		231.05
231.05	12	3.57	.75				Fee .40		
	12		2.55	.20			Fee .25		238.77
238.77	13	3.57	2.40				Dgs. 1.00		
	13		.75	.10			Fee .25		
							Fee .40		247.24
247.24	14	3.57	.75				Fee .40		
	14		1.90				Fee .25		254.11
254.11	15	3.57	2.55				Fee .40		
	15		.75	.10			Fee .25		261.73
261.73	16	3.57	.75				Fee .40		
	16		2.00				Fee .25		268.70
268.70	17	3.57	.75						
	17		3.45				Fee .40		276.47
276.47	18	3.57	.75				Fee .25		
	18		1.90				Fee .25		
							Adj. \$1.00Cr.	282.99	
282.99	19	3.57	1.85				Fee .25		
	19		.75	.10			Csh. 5.00		
							Fee .40		295.36
295.36	20	3.57	1.95				Dgs. .45		
	20		.75				Fee .40		302.28
302.28	21	3.57	.75				Fee .25		
	21		2.65				Fee .40		309.90
309.90	22	3.57	1.90				Fee .40		
	22		.75	.30			Fee .25		317.07
317.07	23	3.57	.75				Fee .25		
	23		1.70	.35			Fee .40		324.09
324.09	24	3.57	2.10				Fee .40		
	24		.75				Fee .25		331.16
331.16	25	3.57	.75				Fee .40		
	25		2.50				Fee .25		339.28
339.28	26	3.57	2.70				Dgs. .65		
	26		.75	.10			Fee .40		347.05
347.05	27	3.57	2.10				Fee .25		
	27		1.25	.10			Fee .40		354.72
354.72	28	3.57	.75				Fee .25		
	28		2.15				Fee .40		361.84
361.84	Mar. 1	3.61	2.35				Fee .25		
	1		.75	.10			Fee .40	Csh. 150.00Cr.	219.30

[Account no. 758. Previous account no. 461. Forward to account no. 1055]

		Room	Restaurant	Telephone	Laundry	Miscellaneous	Advances	Credits	Balance
\$219.30	1929 Mar. 2	\$3.22	\$2.10				Bill rendered		\$219.30
	2		.75				Fee \$0.25		
							Fee .40		230.62
230.62	3	3.22	.75				Nws. 4.60		
	3		2.85				Fee .40		238.09
238.09	4	3.22	.75				Fee .25		
	4		2.30	\$0.30			Csh. 100.00		344.91
344.91	5	3.22	.75				Fee .25		
	5		2.30	.20			Fee .40		
							Csh. \$219.30Cr.	133.13	
133.13	6	3.22	1.50				Fee .25		
	6		.75				Fee .40		139.25
139.25	7	3.22	.75				Fee .25		
	7		1.80	.10			Fee .40		145.77
145.77	8	3.22	2.10				Fee .40		
	8		.75	.10			Fee .25		152.59
152.59	9	3.22	2.05				Fee .25		
	9		.75				Fee .40		159.25
159.25	10	3.22	2.45				Fee .25		
	10		.75				Fee .40		166.33
166.33	11	3.22	1.65				Fee .25		
	11		.75	.10			Csh. 8.00		
							Fee .40		182.49
182.49	12	3.22	1.90				Dgs. 1.79		
	12		.75	.10			Fee .25		
							Dgs. 1.50		190.61
190.61	13	3.22	.75				Fee .40		
	13		2.05				Fee .25		197.28
197.28	14	3.22	.75				Fee .40		
	14		2.00				Fee .25		203.90
203.90	15	3.22	2.50				Fee .40		
	15		.75				Fee .25		211.02

The Fairmont Hotel, San Francisco, Calif. Mr. and Mrs. W. S. Leake. Room 679.  
Rate, \$100—Continued

[Account no. 758. Previous account no. 461. Forward to account no. 1055]

		Room	Restaurant	Telephone	Laundry	Miscellaneous	Advances	Credits	Balance
\$211.02	1929 Mar. 16	\$3.22	\$2.30				Fee \$0.25		
	16		.75				Fee .40		
267.94	17	3.22	.75				Csh. 50.00		\$267.94
	17		2.25				Fee .40		
							Fee .25		270.81
274.81	18	3.22	.75				Fee .40		
	18		2.25				Fee .25		281.78
281.78	19	3.22	2.35				Fee .40		
	19		.75	\$0.20			Fee .25		288.65
288.65	20	3.22	1.50				Fee .25		
	20		.75				Fee .40		295.07
295.07	21	3.22	.75				Fee .40	Csh. \$100.00Cr.	
	21		2.35	.20			Fee .25	Csh. 50.00Cr.	152.24
152.24	22	3.22	2.35				Fee .25		
	22		.75	.10			Fee .40		159.31
159.31	23	3.22	.75				Fee .40		
	23		2.45				Fee .25		166.13
166.13	24	3.22	2.50				Fee .40		
	24		.75				Fee .25		173.50
173.50	25	3.22	1.95				Fee .25		
	25		.75				Fee .40		180.07
180.07	26	3.22	2.25				Fee .25		
	26		.75				Fee .40		186.94
186.94	27	3.22	.75				Fee .40		
	27		2.15	.20			Fee .25		193.91
193.91	28	3.22	2.10				Fee .40		
	28		.75				Fee .25		200.63
200.63	29	3.22	2.45				Fee .25		
	29		.75	.20			Fee .40		207.90
207.90	30	3.22	2.40				Fee .40		
	30		.75	.40			Fee .25		215.32
215.32	31	3.22	.75				Fee .50		
									219.79
219.79	Apr. 1	3.40	2.10				Fee .40		

[Account no. 1055. Previous account no. 758. Forward to account no. 1356]

	1929 Apr.								
\$225.69	2	\$3.33	\$2.25				Nws. \$4.60		
	2		.75	\$0.30			Fee .25		\$237.17
237.17	3	3.33	5.50				Fee .40		
	3		.75				Fee .25		
							Fee .75		
							Csh. 100.00		
348.15	4	3.33	.75				Fee .25		348.15
352.48	5	3.33	1.65				Fee .25		352.48
	5		.75	.20			Fee .40		
133.37	6	3.33	.75				Fee .40	Csh. \$225.69Cr.	133.37
	6		2.45				Fee .25		
140.55	7	3.33	.75				Fee .25		140.55
144.88	8	3.33	2.20				Fee .25		144.88
	8		.75				Fee .40		
151.81	9	3.33	.75				Fee .25		151.81
	9		2.40				Fee .40		
158.94	10	3.33	2.25				Fee .25		158.94
	10		.75				Fee .40		
165.92	11	3.33	.75				Fee .25		165.92
	11		1.80				Fee .40		
172.45	12	3.33	2.10				Fee .25		172.45
	12		.75				Fee .40		
179.28	13	3.33	2.35				Fee .40		179.28
	13		.75				Fee .25		
186.36	14	3.33	.75				Fee .25		186.36
	14		1.95				Fee .25		
192.64	15	3.33	1.90				Fee .25		192.64
	15		.75	.10			Fee .40		
199.77	16	3.33	.75				Fee .40		199.77
	16		3.20	.10			Fee .25		
207.80	17	3.33	1.95				Fee .40		207.80
	17		.75				Fee .40		
							Fee .25		
214.48	18	3.33	2.10	.10			Fee .40		214.48
220.41	19	3.33	2.55				Fee .50		220.41
	19		2.00				Fee .40		
229.19	20	3.33	.75				Fee .25		229.19
	20		2.35	.30			Fee .40		
236.57	21	3.33	1.00				Fee .25		236.57
241.15	22	3.33	2.65				Fee .40		241.15
	22		.75				Fee .25		
248.53	23	3.33	2.55				Fee .25		248.53
	23		.90				Fee .40		
257.06	24	3.33	1.65				Fee .25		257.06
	24		.75	.10			Fee .40		
263.54	25	3.33	1.75				Fee .25		263.54
	25		.75	.10			Dgs. 2.60		
272.32	26	3.33	.75				Fee .25		272.32
	26		2.65				Fee .40		
							Fee .25		
280.10	27	3.33	.75				Fee .25		280.10
	27		2.50				Fee .40		
286.93	28	3.33	1.00				Fee .40		286.93
291.66	29	3.33	2.05				Fee .40		291.66
	29		.75	.20			Fee .25		
298.64	30	3.33	2.20				Fee .40		298.64

The Fairmont Hotel, San Francisco, Calif. Mr. and Mrs. W. S. Leake. Room 679.  
Rate, \$100—Continued

[Account no. 1055. Previous account no. 758. Forward to account no. 1356]

		Room	Restaurant	Telephone	Laundry	Miscellaneous	Advances	Credits	Balance
	1929 Apr. 30		\$0.75	\$0.10			Fee \$0.25	Csh. 100.00Cr.	\$205.67
\$205.67	May 1	\$3.43	.75					Csh. 205.67Cr.	6.43

[Account no. 1356. Previous account no. 1055. Forward to account no. 1733]

\$6.43	1929 May 2	\$3.22	\$2.00				Bill rendered		\$6.43
	2		1.80	\$0.20			Csh. \$3.50		
	2						Fee. 40		
							Fee. 25		
							Nws. 4.60		
							Fee. 40		
							Fee. 40		
23.20	3	3.22	1.50				Fee. 40		
	3		2.45				Fee. 40		
31.17	4	3.22	2.30				Csh. 10.00		
	4		.75	.10			Fee. 25		
							Fee. 40		
							Fee. 40		
48.19	5	3.22	1.00	.10			Fee. 25		
52.76	6	3.22	2.50				Fee. 40		
	6		.75				Fee. 25		
59.98	7	3.22	1.90				Fee. 40		
							Fee. 25		
65.75	8	3.22	.75				Fee. 25		
	8		.75	.20			Fee. 25		
70.92	9	3.22	2.55				Fee. 25		
	9		.75				Fee. 25		
77.69	10	3.22	.60				Fee. 40		
	10		.75				Fee. 40		
	10		1.70				Fee. 40		
85.01	11	3.22	2.20				Dgs. .75		
	11		.75				Fee. 25		
91.93	12	3.22	1.00				Fee. 25		
							Fee. 40		
97.05	13	3.22	1.00				Fee. 25		
							Dgs. .75		
102.27	14	3.22	1.00				Fee. 25		
	14		2.25				Fee. 25		
	14		2.40				Fee. 40		
111.64	15	3.22	1.00				Csh. 5.00		
	15		2.45				Fee. 25		
124.36	16	3.22	1.90				Fee. 40		
	16		1.00	.20			Fee. 25		
130.93	17	3.22	190.00				Fee. 40		
	17		2.15				Fee. 25		
	17		1.00				Fee. 40		
328.35	18	3.22	1.00				Fee. 40		
	18		2.10				Fee. 25		
145.32	19	3.22	1.25	.10			Fee. 25		
150.14	20	3.22	3.40				Fee. 25		
	20		1.00				Fee. 50		
158.51	21	3.22	2.05				Fee. 25		
	21		1.00				Fee. 40		
165.43	22	3.22	1.00				Fee. 25		
	22		1.05				Fee. 40		
171.35	23	3.22	1.00				Fee. 25		
	23		2.20				Fee. 40		
	23		.80	.10			Fee. 40		
179.32	24	3.22	1.95				Fee. 40		
184.89	25	3.22	2.45				Fee. 25		
	25		1.00				Fee. 40		
191.81	26	3.22	.95	.10			Fee. 40		
196.48	27	3.22	1.00				Fee. 25		
	27		2.45				Fee. 25		
203.65	28	3.22	1.00				Fee. 40		
	28		1.75				Fee. 40		
							Fee. 25		
210.67	29	3.22	1.00	.35			Nws. .25		
	29		1.85	.20			Fee. 25		
							Fee. 40		
218.19	30	3.22	.90				Fee. 25		
222.56	31	3.22	2.20				Fee. 25		
	31		1.00	.10			Fee. 40		

[Account no. 1738. Previous account no. 1356. Forward to account no. 1964]

\$229.73	1929 June 1	\$3.33	\$1.00	\$0.10			Bill rendered		\$229.73
234.41	2	3.33	.65				Fee \$0.25		234.41
238.64	3	3.33	1.50				Fee. 15		238.64
							Fee. 40		
118.64	4	3.33	1.00				Nws. 4.60		118.64
	4		1.85	.40			Fee. 25		
25.87	5	3.33	2.45				Fee. 40		25.87
	5		1.00	.20			Fee. 25		
33.50	6	3.33	2.10				Fee. 40		33.50
	6		1.00				Fee. 25		
40.18	7	3.33	2.40	.25			Fee. 40		40.18
	7		1.00	.25			Fee. 40		
							Fee. 25		
48.46	8	3.33	2.55				Fee. 25		48.46
	8		1.00				Fee. 40		
55.99	9	3.33	.65				Fee. 15		55.99
60.12	10	3.33	1.85						60.12

The Fairmont Hotel, San Francisco, Calif. Mr. and Mrs. W. S. Leake. Room 679.  
Rate, \$100—Continued

[Account no. 1738. Previous account no. 1356. Forward to account no. 1964]

		Room	Restaurant	Telephone	Laundry	Miscellaneous	Advances	Credits	Balance
\$66.75	1929 June 10		\$1.00	\$0.20			Fee \$0.25		\$66.75
	11	\$3.33	1.00				Fee. 25		
	11		2.25				Fee. 40		
176.02Cr.	12	3.33	2.40				Fee. 40	Csh. \$250.00Cr.	176.02
	12		1.00	.20			Fee. 25		
							Fee. 40		
168.04Cr.	13	3.33	1.00				Fee. 40		168.04
	13		3.00				Fee. 25		
160.06Cr.	14	3.33	1.00				Fee. 25		160.06
	14		1.80	.20			Fee. 40		
153.08Cr.	15	3.33	.65				Fee. 40		153.08
	15		2.55	.10			Fee. 15		
145.90Cr.	16	3.33	.65				Fee. 15		145.90
141.77Cr.	17	3.33	1.00				Fee. 15		141.77
	17		1.80	.10			Fee. 40		
							Fee. 25		
134.89Cr.	18	3.33	1.15				Fee. 25		134.89
	18		1.00	.10			Fee. 25		
128.66Cr.	19	3.33	2.20				Fee. 40		128.66
	19		1.00				Fee. 25		
121.48Cr.	20	3.33	1.00				Fee. 40		121.48
	20		2.45	.40			Fee. 40		
				.10			Fee. 25		
113.55Cr.	21	3.33	2.40				Nws. .15		113.55
	21		1.00				Fee. 40		
							Fee. 25		
106.02Cr.	22	3.33	2.00				Csh. 5.00		106.02
	22		1.00				Fee. 40		
							Fee. 25		
94.04Cr.	23	3.33	.65				Fee. 25		94.04
99.81Cr.	24	3.33	1.45				Fee. 25		99.81
	24		1.00	.10			Fee. 40		
83.28Cr.	25	3.33	1.00				Fee. 25		83.28
	25		2.45	.10			Fee. 25		
							Fee. 40		
275.75Cr.	26	3.33	1.00				Csh. 200.00Cr.		275.75
	26		2.70				Dgs. 1.00		
							Fee. 25		
267.07Cr.	27	3.33	1.00				Fee. 40		267.07
262.49Cr.	28	3.33	1.95				Fee. 25		262.49
	28		1.00				Fee. 40		
	28		3.75	.30			Flr. 1.00		
							Fee. 40		
							Fee. 25		
							Fee. 65		
249.86Cr.	29	3.33	2.30				Nws. 4.60		249.86
	29		1.25				Fee. 40		
							Fee. 25		
237.73Cr.	30	3.43	1.25				Fee. 15		237.73
									232.90

[Account no. 1964. Previous account no. 1738. Forward to account no. 2221]

	1929 July						Bill rendered		\$232.90
\$232.90Cr.	1	\$3.22	\$1.00						
	1		2.10	\$0.20			Fee \$0.25		
							Fee. 40		
325.73Cr.	2	3.22	1.40				Nws. 4.60	Csh. \$100.00Cr.	325.73
	2		2.15				Fee. 25		
							Fee. 40		
313.71Cr.	3	3.22	1.00				Csh. 5.00		313.71
	3		1.35				Fee. 40		
							Fee. 25		
302.49Cr.	4	3.22	1.00				Fee. 25		302.49
298.02Cr.	5	3.22	2.15				Fee. 25		298.02
	5		1.00	.20			Fee. 40		
							Csh. 200.00		
90.80Cr.	6	3.22	1.50				C.o.d. 9.00		90.80
	6		1.00	.10			Fee. 25		
							Fee. 50		
75.23Cr.	7	3.22	1.00				Fee. 15		75.23
70.86Cr.	8	3.22	2.50						70.86
	8		.90				Fee. 50		
63.74Cr.	9	3.22	2.50				Fee. 40		63.74
	9		1.00	.10			Fee. 40		
							Fee. 25		
155.87Cr.	10	3.22	1.20				Fee. 40	Csh. 100.00Cr.	155.87
	10		1.00	.10			Fee. 25		
149.70Cr.	11	3.22	2.10						149.70
	11		1.00				Fee. 25		
143.13Cr.	12	3.22	1.00						143.13
	12		2.15				Fee. 25		
							Fee. 40		
136.11Cr.	13	3.22	1.70				Fee. 40		136.11
	13		1.00				Fee. 25		
129.54Cr.	14	3.22	1.00				Fee. 40		129.54
							Fee. 25		
124.67Cr.	15	3.22	1.85						124.67
	15		1.00				Fee. 40		
							Fee. 25		
118.25Cr.	16	3.22	2.00				Csh. 5.00	Adj. .30Cr.	118.25
	16		1.00	.10			Fee. 25		



The Fairmont Hotel, San Francisco, Calif. Mr. and Mrs. W. S. Leake. Room 679.  
Rate, \$100—Continued

[Account no. 1964. Previous account no. 1738. Forward to account no. 2221]

		Room	Restaurant	Telephone	Laundry	Miscellaneous	Advances	Credits	Balance
\$106.28 Cr.	1929 July 17	\$3.22	\$2.30				Fee \$0.40		\$106.28
	17		1.00				Fee .25		
99.01 Cr.	18	3.22	1.65				Fee .50		99.01
	18		1.00				Fee .40		
92.49 Cr.	19	3.22	1.00				Fee .25		92.49
	19		1.80	\$0.10			Fee .40		
							Fee .25		85.72 Cr.
	20	3.22	1.00				Fee .25		
	20		1.70				Fee .40		79.15
79.15 Cr.	21	3.22	.80				Fee .25		
74.88 Cr.	22	3.22	1.00				Fee .40		74.88
	22		1.50	.10			Fee .25		68.41
68.41 Cr.	23	3.22	1.50				Fee .40		
	23		1.00				Fee .25		62.04
62.04 Cr.	24	3.22	2.25				Fee .25		
	24		1.00	.10			Fee .40		54.82
54.82 Cr.	25	3.22	2.75				Fee .40		
	25		1.00	.20			Csh. 5.00		42.00
							Fee .25		42.00
42.00 Cr.	26	3.22	1.85				Fee .25		
	26		1.00				Fee .40		35.28
35.28 Cr.	27	3.22	1.00				Fee .25		
	27		1.70				Fee .40		28.71
28.71 Cr.	28	3.22	.65				Fee .20		24.64
24.64 Cr.	29	3.22	2.35				Fee .25		
	29		1.00	.20			Fee .40		17.22
17.22 Cr.	30	3.22	1.00				Fee .25		
	30		2.45				Fee .40		9.90
9.90 Cr.	31	3.40	1.00	.10			Fee .25		5.15

[Account no. 2221. Previous account no. 1964. Forward to account no. 2481]

\$5.15 Cr.	1929 Aug. 1	\$3.22	\$1.00				Bill rendered		\$5.15
	1		1.50				Nws. \$4.60		
							Fee .25		
194.18 Cr.	2	3.22	1.00				Fee .40		194.18
	2		1.50				Csh. \$200.00 Cr.		187.81
187.81 Cr.	3	3.22	2.05				Fee .25		
	3		1.00	\$0.10			Fee .40		180.79
180.79 Cr.	4	3.22	.80				Csh. 10.00		
	4						Fee .25		166.52
166.52 Cr.	5	3.22	1.00				Csh. 100.00		
	5		.90				Fee .40		60.75
60.75 Cr.	6	3.22	1.00				Fee .25		
	6		2.00	.10			Fee .40		53.75
53.75 Cr.	7	3.22	1.00				Fee .50		
	7		1.50				Fee .25		47.31
47.31 Cr.	8	3.22	2.25				Fee .25		
	8		1.00				Fee .40		40.10
40.10 Cr.	9	3.22	2.55				Fee .40		
	9		1.00	.10			Fee .25		32.67
32.67 Cr.	10	3.22	1.65				Fee .25		
	10		1.00	.10			Fee .40		26.03
26.05 Cr.	11	3.22	1.15				Fee .25		21.63
21.68 Cr.	12	3.22	1.00				Fee .40		
	12		1.85	.10			Fee .15		64.71
64.71 Cr.	13	3.22	1.00				Fee .25		
	13		1.95				Fee .40		58.23
58.29 Cr.	14	3.22	1.00				Fee .25		
	14		1.70				Fee .40		51.32
51.32 Cr.	15	3.22	1.00	.20			Fee .25		46.63
46.65 Cr.	16	3.22	1.00				Fee .40		
	16		2.25	.10			Fee .25		39.43
39.43 Cr.	17	3.22	1.00				Fee .40		
	17		2.00	.10			Fee .25		29.21
29.21 Cr.	18	3.22	.95	.30			Brb. 3.25		
				.25					238.8)
				.35			Fee .25		
23.89 Cr.	19	3.22	1.00				Fee .40		16.87
	19		1.85	.30			Fee .25		
16.87 Cr.	20	3.22	1.85				Fee .40		
	20		1.00				Fee .25		60.15
60.15 Cr.	21	3.22	1.50				Fee .40		
	21		1.00	.10			Fee .25		53.68
53.68 Cr.	22	3.22	1.00				Csh. 50.00		
	22		2.20				Fee .40		3.39
3.39	23	3.22	1.00				Fee .25		
	23		2.25				Brb. 2.00		10.11
10.11	24	3.22	1.00				Fee .40		
	24		2.00	.10			Fee .25		19.48
19.48	25	3.22	.65	.10			Fee .15		23.60
23.60	26	3.22	1.50				Csh. 5.00		
	26		1.00	.10			Fee .25		35.07
35.07	27	3.22	1.85				Fee .40		41.49
	27		1.00	.10			Fee .25		
41.49	28	3.22	1.50				Fee .40		
	28		1.00	.10			Fee .25		48.36
48.36	29	3.22	1.00				Fee .40		52.63

The Fairmont Hotel, San Francisco, Calif. Mr. and Mrs. W. S. Leake. Room 679.  
Rate, \$100—Continued

[Account no. 2221. Previous account no. 1964. Forward to account no. 2481]

		Room	Restaurant	Telephone	Laundry	Miscellaneous	Advances	Credits	Balance
\$52.83	1929 Aug. 30	\$3.22	\$1.00	\$0.50			Fee \$0.25		
							Fee .40		
58.20	31	3.40	1.00				Brb. 2.50	Csh. \$50.00 Cr.	\$58.20
	31		2.65						18.00

[Account no. 2481. Previous account no. 2221. Forward to account no. 2759]

\$18.00	1929 Sept. 1	\$3.33	\$0.80				Bill rendered		\$18.00
	1		1.00				Fee \$0.15	Csh. \$18.00 Cr.	4.28
4.28	2	3.33	1.00				Fee .25		8.86
8.86	3	3.33	1.50				Fee .40		
	3		1.00	\$0.10			Fee .25		15.44
15.44	4	3.33	1.95				Fee .25		
	4		1.00	.10			Fee .40		22.47
22.47	5	3.33	1.00				Fee .25		
	5		1.70	.40			Fee .40		29.55
29.55	6	3.33	1.00				Fee .25		
	6		2.25	.10			Fee .40		40.88
40.88	7	3.33	2.40				Csh. 10.00		
	7		1.00	.10			Fee .25		46.88
							Brb. 2.00		
							Fee .40		56.36
56.36	8	3.33	.75				Fee .15		60.59
60.59	9	3.33	1.25	.20					65.37
65.37	10	3.33	1.00				Fee .20		
	10		2.10	.10			Nws. 3.60		
							Fee .40		
							Fee .25		76.35
76.35	11	3.33	1.00				Fee .40		
	11		2.10				Fee .25		83.43
83.43	12	3.33	2.40				Fee .40		
	12		1.00				Fee .25		90.81
90.81	13	3.33	1.00				Fee .40		
	13		1.75	.10			Fee .25		97.64
97.64	14	3.33	1.90				Fee .40		
	14		1.00				Brb. 3.00		
							Dgs. 1.45		
							Fee .25		108.97
108.97	15	3.33	1.25				Fee .25		113.80
113.80	16	3.33	1.50				Fee .50		
	16		1.00				Fee .25		120.38
120.38	17	3.33	1.00				Fee .25		
	17		1.80				Fee .40		127.16
127.16	18	3.33	1.00				Fee .40		
	18		1.75				Fee .25		133.89
133.89	19	3.33	1.50				Fee .40		
	19		1.00				Fee .25		140.37
140.37	20	3.33	1.00				Csh. 5.00		
	20		1.80				Fee .25		151.75
151.75	21	3.33	1.00				Fee .40		
	21		1.40	.10			Fee .40		
							Brb. 2.00		
							Fee .25		160.63
160.63	22	3.33	1.25	.10			Fee .25		165.56
165.56	23	3.33	3.00				Fee .25		
	23		1.00				Fee .50		173.64
173.64	24	3.33	1.50				Fee .25		
	24		1.00				Fee .25		179.92
179.92	25	3.33	1.50				Fee .25		
	25		1.00	.10			Fee .50		187.00
187.00	26	3.33	1.00				Fee .50		
	26		1.50				Fee .25		193.58
193.58	27	3.33	1.00				Fee .25		
	27		1.50	.10			Fee .50		200.26
200.26	28	3.33	1.00				Brb. 2.00		
	28		1.85	.10			Fee .25		209.29
209.29	29	3.33	1.60				Fee .25		214.47
214.47	30	3.43	1.85				Fee .50		
	30		1.00				Fee .25		221.50

[Account no. 2759. Previous account no. 2481. Forward to account no. 3019]

	1929 Oct.						Bill rendered		\$221. 50
\$221. 50	1	\$3. 22	\$3. 00	\$0. 20			Fee \$0. 25		
	1		1. 00	. 10			Fee. 50		229. 77
229. 77	2	3. 22	2. 15				Fee. 25		
	2		1. 00	. 10			Fee. 50	Csh. \$221. 50Cr.	15. 49
15. 49	3	3. 22	1. 00						
	3		1. 85	. 10			Fee. 25	Csh. 100. 00Cr.	78. 09
78. 09Cr.	4	3. 22	2. 10				Nws. 3. 60		
	4		1. 00	. 10			Fee. 25		
							Fee. 50		
							Fee. 25		67. 32
67. 32Cr.	5	3. 22	1. 90				Fee. 50		
	5		1. 00				Brb. 3. 25		57. 20
57. 20Cr.	6	3. 22	. 65	. 20			Fee. 20		
				. 20			Fee. 50		52. 23
52. 23Cr.	7	3. 22	1. 00						
	7		1. 85	. 10			Fee. 25		45. 81
45. 81Cr.	8	3. 22	2. 40				Fee. 50		
	8		1. 00				Fee. 40		
							Fee. 25		38. 04
38. 04Cr.	9	3. 22	1. 00				Fee. 25		

The Fairmont Hotel, San Francisco, Calif. Mr. and Mrs. W. S. Leake. Room 679.  
Rate, \$100—Continued

[Account no. 2759. Previous account no. 2481. Forward to account no. 3019]

		Room	Restaurant	Telephone	Laundry	Miscellaneous	Advances	Credits	Balance
	1929 Oct.								
\$31.17Cr.	9		\$1.70	\$0.20			Fee \$0.50		\$31.17
	10	\$3.22	1.00				Fee .50		
24.50Cr.	11	3.22	1.50	.20			Fee .25		24.50
	11	3.22	3.00				Fee .25		
16.33Cr.	12	3.22	1.00	.10			Fee .60		16.33
	12	3.22	1.00	.10			Fee .25		
9.76Cr.	13	3.22	.65				Brb. 2.00		9.76
5.89Cr.	14	3.22	1.00						5.89
	14		1.85				Csh. 100.00		
							Fee .25		
101.18	15	3.22	1.00				Fee .50		101.18
	15		1.70				Fee .25		
107.85	16	3.22	1.00				Fee .25		107.85
	16		1.85				Fee .50		
114.67	17	3.22	1.80				Fee .25		114.67
	17		1.00	.10			Dgs. 1.60		
122.64	18	3.22	1.00	.10			Fee .25		122.64
	18						Fee .40		
127.61	19	3.22	1.50				Csh. 5.00		127.61
	19		1.00				Fee .25		
							Brb. 2.00		
140.58	20	3.22	.65				Fee .20		140.58
							Fee .50		
145.15	21	3.22	1.50				Fee .40		145.15
	21		1.00				Fee .25		
151.52	22	3.22	1.60				Dgs. 2.85		151.52
	22		.50	.10			Fee .40		
110.19	23	3.22	1.65	.10			Fee .20	Csh. \$30.00Cr.	110.19
115.36	24	3.22	1.35						115.36
	24		1.50						
121.43	25	3.22	1.50				Dgs. 1.00		121.43
	25		.90				Fee .40		
							Fee .25		
79.10	26	3.22	1.30				Fee .40	Csh. 50.00Cr.	79.10
	26		1.60				Fee .25		
14.23Cr.	27	3.22					Fee .25	Csh. 100.00Cr.	14.23
11.01Cr.	28	3.22	1.60				Fee .40		11.01
	28		1.50				Fee .25		
4.04Cr.	29	3.22	.80						4.04
	29		.35				Fee .40		
	29		1.50	.10			Fee .25		
2.58	30	3.22	1.50				Fee .20		2.58
	30		.60	.20			Fee .40		
							Dgs. .25		
8.95	31	3.40	1.50					Csh. 25.00Cr.	8.95
									11.15

[Account no. 3019. Previous account no. 2759. Forward to account no. 3303]

		Room	Restaurant	Telephone	Laundry	Miscellaneous	Advances	Credits	Balance
	1929 Nov.								
\$11.15Cr.	1	\$3.33	\$1.85				Bill rendered		\$11.15
	1		1.50				Fee \$0.40		
							Nws. 3.60		
							Csh. 11.15		
12.27	2	3.33	1.50				Fee .40		12.27
	2		1.00	\$0.30			Dgs. 1.19		
							Brb. 3.00		
22.30	3	3.33	.65	.10			Fee .40		22.30
26.58	4	3.33	3.45				Fee .25		26.58
	4		1.00	.30			Dgs. .25		
35.16	5	3.33	1.00				Csh. 5.00		35.16
	5		3.00				Dgs. .25		
							Fee .50		
48.99	6	3.33	1.00	.20			Fee .25		48.99
53.77	7	3.33	1.00				Fee .25		53.77
	7		3.00				Fee .40		
	7		1.50	.10			Fee .50		
63.85	8	3.33	1.00				Fee .25		63.85
	8		1.80				Brb. 4.00		
							Fee .25		
74.63	9	3.33	1.00						74.63
	9		2.00				Fee .40		
81.36	10	3.33	.65				Fee .20		81.36
85.79	11	3.33	1.50				Fee .25		85.79
	11		1.00				Fee .40		
92.02	12	3.33	2.00				Fee .25		92.02
	12		1.00	.10			Fee .40		
							Fee .25		
99.35	13	3.33	1.50				Fee .25		99.35
	13		1.00	.10			Fee .40		
105.93	14	3.33	1.00				Fee .40		105.93
	14		1.50	.10			Fee .25		
							Csh. 5.00		
117.51	15	3.33	1.50				Fee .25		117.51
	15		1.00				Fee .40		
123.99	16	3.33	1.00				Brb. 2.00		123.99
	16		1.50				Fee .25		
132.07	17	3.33	1.00				Fee .25		132.07
	17						Fee .50		
137.15	18	3.33	1.50						137.15
	18		1.00	.10			Fee .25		

The Fairmont Hotel, San Francisco, Calif. Mr. and Mrs. W. S. Leake. Room 679.  
Rate, \$100—Continued

[Account no. 3019. Previous account no. 2759. Forward to account no. 3303]

		Room	Restaurant	Telephone	Laundry	Miscellaneous	Advances	Credits	Balance
	1929 Nov.								
\$143.33	19	\$3.33	\$1.50				Fee \$0.25		\$143.33
	19		1.00	\$0.10			Fee .40		
							Fee .40		
150.31	20	3.33	1.00				Fee .40		150.31
	20		1.85				Fee .25		
42.86Cr.	21	3.33	1.00				Fee .40	Csh. \$200.00Cr.	42.86
	21		1.70				Fee .25		
35.98Cr.	22	3.33	1.00				Fee .25		35.98
	22		1.50				Fee .40		
							Dgs. .75		
28.75Cr.	23	3.33	1.50				Fee .25		28.75
	23		1.00	.10			Csh. 5.00		
17.57Cr.	24	3.33	1.00				Fee .25		17.57
	24						Fee .40		
12.59Cr.	25	3.33	1.50				Fee .40		12.59
	25		1.00				Fee .25		
4.11Cr.	26	3.33	1.50				Brb. 2.00		4.11
	26		1.00				Fee .25		
2.37	27	3.33	1.00				Fee .40		2.37
	27		1.65	.10			Fee .25		
9.10	28	3.33	2.00				Fee .40		9.10
	28		1.00				Fee .25		
15.68	29	3.33	1.00				Fee .75		15.68
	29		1.50				Fee .40		
							Fee .25		
22.91	30	3.43	1.00				Brb. 2.25	Csh. 25.00Cr.	22.91
	30		1.50				Fee .25		

[Account no. 3303. Previous account no. 3019. Forward to account no. 206]

	1929 Dec.					Bill rendered		\$6.34
\$6.34	1	\$3.22	\$1.00			Nws. \$3.60		
						Fee. 25		
						Fee. 40		14.81
14.81	2	3.22	1.00			Fee. 40		
	2		1.65			Fee. 25		21.33
21.33	3	3.22	1.55			Fee. 40		
	3		1.00	\$0.10		Fee. 25		
						Csh. .54		28.39
28.39	4	3.22	.75			Fee. 40		
	4		1.50			Fee. 25		34.51
34.51	5	3.22	.75					
	5		1.50			Dgs. .85		
						Val. 1.50		
						Dgs. 3.55		
						Fee. 40		
						Fee. 25		46.53
46.53	5						Csh. \$6.34Cr.	40.19
40.19	6	3.22	1.50					
	6		1.00			Fee. 25		
						Fee. 40		46.56
46.56	7	3.22	1.50			Val. .25		
	7		.75			Brb. 2.00		
						Fee. 40		
						Fee. 25	100.00Cr.	45.07
45.07Cr.	8	3.22	1.00			Fee. 25		40.60
40.60Cr.	9	3.22	1.50					
	9		.75			Fee. 25		
						Fee. 40		34.48
34.48Cr.	10	3.22	.75			Fee. 25		
	10		1.50			Fee. 40		
						Dgs. 1.44		26.92
26.92Cr.	11	3.22	1.50					
	11		2.00			Fee. 40		19.40
19.40Cr.	12	3.22	1.00			Fee. 40		
	12		.75			Fee. 25		
	12		1.50					12.28
12.28Cr.	13	3.22	.75			Dgs. .50		
	13		1.50			Fee. 25		
						Fee. 40	Trf. 1.00Cr.	6.66
6.66Cr.	14	3.22	1.50					
	14		.75	.10		Brb. 3.00		
						Fee. 40		
						Fee. 25		
						Dgs. .20		2.76
2.76	15	3.22	1.00			Fee. 20		7.18
7.18	16	3.22	1.50					
	16		.75			Csh. 100.00		
						Fee. 25		112.90
112.90	17	3.22	1.50			Dgs. 1.44		
	17		.75	.10		Fee. 40		
						Fee. 25		
						Fee. 40		120.96
120.96	18	3.22	2.45			Fee. 25		
	18		.75			Fee. 40	Csh. 75.00Cr.	53.03
53.03	19	3.22	1.90			Fee. 50		
	19		1.50			Fee. 25		
	19		.75	.10		Dgs. 1.00		62.25
62.25	20	3.22	.75					
	20		.85			Fee. 25		
						Csh. 5.00		
						Fee. 40		72.72
72.72	21	3.22	1.50			Fee. 40		
	21		.75			Fee. 25		
						Brb. 2.00		80.84
80.84	22	3.22	1.00			Dgs. 1.69		
						Fee. 25		87.00



The Fairmont Hotel, San Francisco, Calif. Mr. and Mrs. W. S. Leake. Room 679.  
Rate, \$100—Continued

[Account no. 3303. Previous account no. 3019. Forward to account no. 206]

		Room	Restaurant	Telephone	Laundry	Miscellaneous	Advances	Credits	Balance
\$87.00	1929 Dec.								
	23	\$3.22	\$0.75						
	23		1.50						
	23		1.50	\$0.10			Fee \$0.50		\$94.82
94.82	24	3.22	5.45				Fee .25		
	24		.75	.10			Csh. 5.00		
110.09	25	3.22	2.00				Fee .25		110.09
	25		.75	.10			Fee .40		
							Fee .25		
							Flr. 4.30		121.11
121.11	26	3.22	1.50				Fee .25		126.83
	26		.75				Fee .25		126.83
126.83	27	3.22	1.50				Fee .40		133.05
	27		.75	.10			Fee .25		
133.05	28	3.22	1.50				Fee .25		
	28		.75				Brb. 2.00		
							Fee .40		
							Fee .40		141.57
141.57	29	3.22	2.95						147.74
147.74	30	3.22	1.50				Fee .40		
	30		.75	.10			Fee .25		153.96
153.96	31	3.40	1.60				Fee .40		
	31		.75	.10			Fee .40		160.88

[Account no. 206. Previous account no. 3303. Forward to account no. 492]

		Room	Restaurant	Telephone	Laundry	Miscellaneous	Advances	Credits	Balance
\$169.86	1930 Jan.						Bill rendered		\$160.86
	1	\$3.22	\$0.75				Fee \$3.60		
	1		2.00	\$0.10			Fee .50		
							Fee .40		
173.12	2	3.22	.75				Dgs. 1.09		173.12
	2		3.00				Fee .25		
180.84	3	3.22	.75				Fee .40		180.84
	3		1.50				Fee .25		
186.96	4	3.22	.75				C.o.d. 1.08		186.96
	4		1.90				Brb. 1.25		
							Csh. .25		
195.81	5	3.22	3.10				Fee .40		195.81
	5		1.00				Fee .25		
203.78	6	3.22	.75				Fee .40		203.78
	6		1.50				Fee .25		
209.90	7	3.22	1.50				Fee .40		209.90
	7		.75				Fee .25		
							Fee .40		
216.87	8	3.22	2.00				Dgs. .85		216.87
	8		.75				Fee .40		
112.63	9	3.22	2.00				Fee .25	Csh. \$110.86 Cr.	112.63
	9		.75				Fee .40		
119.25	10	3.22	.75				Fee .25		119.25
	10		1.50				Fee .40		
124.97	11	3.22	.75				Csh. 2.00		124.97
	11		1.50				Fee .25		
133.09	12	3.22	1.00	.10			Fee .40		133.09
	12						Fee .25		
133.03	13	3.22	.75				Fee .40		133.03
	13		1.50				Fee .25		
144.18	14	3.22	.75				Fee .40		144.18
	14		1.50				Fee .25		
150.30	15	3.22	1.50				Fee .40		150.30
	15		.75				Fee .25		
158.02	16	3.22	.75				Fee .40		158.02
	16		1.50				Fee .25		
164.14	17	3.22	.75				Fee .40		164.14
	17		1.50				Fee .25		
170.28	18	3.22	.75				Fee .40		170.28
	18		2.00				Fee .25		
177.93	19	3.22	1.65	.10			Dgs. 1.05		177.93
183.15	20	3.22	1.05				Fee .25		183.15
	20		1.50				Brb. 2.00		
	20		.75				Fee .50		
194.42	21	3.22	1.50				Flr. 2.00		194.42
	21		.75	.10			Fee .40		
							Fee .25		
							Csh. 5.00		
							Dgs. 1.00		206.64
206.64	22	3.22	1.50				Fee .25		214.36
	22		.75				Fee .50		
214.36	23	3.22	1.50				Fee .40		220.48
	23		.75				Fee .25		
220.48	24	3.22	2.35				Fee .25		227.55
	24		.75				Fee .50		
227.55	25	3.22	1.50				Csh. 2.50		
	25		.75	.35			Fee .25		
							Fee .40	Csh. 250.00 Cr.	13.48
13.48 Cr.	26	3.22	1.00				Fee .25		9.01
9.01 Cr.	27	3.22	2.00				Fee .50		
	27		1.50	.35			Fee .40		1.04
1.04 Cr.	28	3.22	1.80				Fee .25		
	28		.75				Dgs. 2.90		7.88

The Fairmont Hotel, San Francisco, Calif. Mr. and Mrs. W. S. Leake. Room 679.  
Rate, \$100—Continued

[Account no. 206. Previous account no. 3303. Forward to account no. 492]

		Room	Restaurant	Telephone	Laundry	Miscellaneous	Advances	Credits	Balance
\$7.88	1930 Jan.								
	29	\$3.22		\$0.20			Fee \$0.40		
							Fee .25		\$11.95
11.95	30	3.22	\$1.50				Fee .40		
	30		.75				Fee .25		18.07
18.07	31	3.40	2.05				Fee .40		
	31		.75				Fee .25		
							Dgs. .45		
							Dgs. 1.30		26.67

[Account no. 492. Previous account no. 206. Forward to account no. 763]

		Room	Restaurant	Telephone	Laundry	Miscellaneous	Advances	Credits	Balance
\$26.67	1930 Feb.						Bill rendered		\$26.67
	1	\$3.57	\$0.75				\$0.50		
	1		3.20	\$0.10			Fee .25		
							Nws. 3.60		40.64
40.64	2	3.57	1.00				Brb. 2.00		45.46
45.46	3	3.57	.40				Fee .25		
	3		1.50				Fee .40		52.33
52.33	4	3.57	.75				Fee .25		
	4		1.50				Fee .50		
65.40	5	3.57	1.50				Csh. 5.00		65.40
	5		.75				C.o.d. 2.79		
							Dgs. .25		
							Fee .25		
							Fee .40		74.91
74.91	6	3.57	1.50				Fee .25		
	6		.75				Fee .40		
							Dgs. 1.00		82.38
82.38	7	3.57	.75				Fee .50		
	7		1.50				Fee .25		88.95
88.95	8	3.57	1.50				Brb. 3.25		
	8		.75				Fee .25		
							Fee .40		98.67
98.67	9	3.57	1.00				Fee .25		103.49
103.49	10	3.57	.75				Fee .40		
	10		1.50				Dgs. 1.69		
							Fee .25		
111.65	11	3.57	.75				Fee .40		111.65
	11		1.50				Fee .25		118.12
118.12	12	3.57	.75				Fee .40		
	12		1.70				Fee .25		124.79
124.79	13	3.57	1.75				Fee .25		
	13		.75				Fee .40		
							Dgs. 1.00		132.51
132.51	14	3.57	.75				Fee .40		
	14		2.05	.20			Fee .25		139.73
139.73	15	3.57	1.50				Fee .40		
	15		.75				Fee .25		
							Csh. 2.00		148.20
148.20	16	3.57	.80	.10			Fee .25		152.92
152.92	17	3.57	.75				Fee .25		
	17		1.50				Fee .40		
							Dgs. .50		159.89
159.89	18	3.57	1.50				Fee .25		
	18		1.50				Fee .50		
			.75				Csh. 5.00		172.96
172.96	19	3.57	.75				Fee .25		
	19		1.50				Fee .40		179.43
179.43	20	3.57	.75				Fee .25		
	20		1.50				Fee .40		185.90
185.90	21	3.57	1.50				Fee .25		
	21		.75				Fee .40		
							Dgs. .40		192.77
192.77	22	3.57	2.30				Brb. 2.00		
	22		.75				Fee .25		
							Fee .40		202.04
202.04	23	3.57	.65				Fee .20		
	23		2.75				Fee .40		209.21
209.21	24	3.57	.75				Fee .40		
	24		1.50				Fee .25		216.08
216.08	25	3.57	.75				Fee .25		
	25		1.50				Fee .40		222.55
222.55	26	3.57	.75				Fee .40		
	26		1.50				Fee .25	Csh. \$250.00 Cr.	20.98
20.98 Cr.	27	3.57	.75				Fee .25		
	27		1.50	.10			Fee .40		14.41
14.41 Cr.	28	3.61	1.25				Fee .40		
	28		.75	.10			Dgs. 1.39		6.91

[Account no. 763. Previous account no. 492. Forward to account no. 1048]

		Room	Restaurant	Telephone	Laundry	Miscellaneous	Advances	Credits	Balance
\$6.91 Cr.	1930 Feb.						Bill rendered		\$6.91
	28		\$0.60						6.31
6.31 Cr.	Mar.						Fee \$0.40		
	1	\$3.22	.75				Fee .25		
							Csh. 2.50		.81
.81	2	3.22	.65				Nws. 3.60		8.48
8.48	3	3.22	.75				Fee .20		
	3		1.60				Fee .40		
							Fee .25	Adj. \$0.15 Cr.	14.55

The Fairmont Hotel, San Francisco, Calif. Mr. and Mrs. W. S. Leake. Room 679.  
Rate, \$100—Continued

[Account no. 763. Previous account no. 492. Forward to account no. 1048]

		Room	Restaurant	Telephone	Laundry	Miscellaneous	Advances	Credits	Balance
\$14.55	1930 Feb.						Fee \$0.25		
	4	\$3.22	\$0.75				C.o.d. 2.52		
	4		1.50				Dgs. 30		\$23.09
23.09	5	3.22	1.50				Fee. 40		
	5		.75				Fee. 25		
	5		1.50	\$0.10			Fee. 50		31.31
31.31	6	3.22	1.50	.20			Fee. 25		
	6		.75	.25			Fee. 40		37.88
37.88	7	3.22	.75				Fee. 25		
	7		1.50				Fee. 40		44.00
44.00	8	3.22	.75				Fee. 40		
	8		2.35				Csh. 2.00		
							Fee. 25		52.97
52.97	9	3.22	.65				Fee. 25		
	10	3.22	.75				Fee. 50		57.09
57.09	10		1.50				Fee. 25		
	10		1.50				Dgs. 1.44		
	10		1.50				Fee. 40		
66.25	11	3.22	1.50	.10			Fee. 25		66.25
	11		.75	.35			Fee. 25		
72.82	12	3.22	.75				Nws. .05		72.82
	12		2.20				Fee. 40		
							Fee. 25		79.69
79.69	13	3.22	1.50				Fee. 25		
	13		1.50				Fee. 50		
	13		.75	.35			Dgs. .30		88.06
88.60	14	3.22	.75				Fee. 25		
	14		1.50				Fee. 40		
	14		1.50				Fee. 25		
							Dgs. .25		96.18
96.18	15	3.22	.75				Csh. 5.00		
	15		2.30				Dgs. .25		
							Csh. 2.00		111.85
							Dgs. .75		
							Fee. 1.00		
111.85	16	3.22	.50				Fee. 15		
	16						Fee. 25		115.9
115.97	17	3.22	.75	.20			Fee. 25		
							Dgs. .40		120.79
120.79	18	3.22	1.50				Fee. 25		
	18		.75				Fee. 40		126.91
126.91	19	3.22	.75				Fee. 40		
	19		1.50				Fee. 25		133.03
133.03	20	3.22	1.50				Fee. 50		
	20		.75				Fee. 25		
	20	3.22	1.50				Fee. 40		140.75
140.75	21		.75				Fee. 25		
	21	3.22	1.50				Fee. 50		146.87
146.87	22		2.15				Dgs. .65		
	22		.75				Csh. 2.00		
							Fee. 25		157.89
157.89	23	3.22	.65				Fee. 25		
	24	3.22	.75				Fee. 25		162.01
162.01	24		3.30				Brb. .50		
							Fee. 50		
							Dgs. .25		170.78
170.78	25	3.22	.75				Fee. 25		
	26	3.22	2.00				Fee. 25		175.00
175.00	26		.75				Fee. 40		
	27	3.22	1.00	.10			Fee. 25		181.62
181.62	28	3.22	.75				Fee. 25		
	28		1.50				Dgs. 1.44		186.19
186.19	29	3.22	1.50				Fee. 40		
	29		1.50				Csh. .25		193.75
193.75	29		.75	.25			Brb. 3.00		
							Fee. 50		
							Fee. 25		204.97
204.97	30	3.22	.65				Fee. 20		
	31	3.40	.75				Fee. 25		209.04
209.04	31		1.50				Fee. 40	Csh. \$200.00Cr.	15.34

[Account no. 1048. Previous account no. 763. Forward to account no. 1309]

		Room	Restaurant	Telephone	Laundry	Miscellaneous	Advances	Credits	Balance
\$15.34	1930 Apr.						Bill rendered		\$15.34
	1	\$3.33	\$3.30				Fee \$0.50		
	1		.75				Fee. 25	Csh. \$15.34Cr.	8.13
8.13	2	3.33	.75				Dgs. 1.05		
	2		1.40	\$0.10			Fee. 25		
							Nws. 3.60		19.01
19.01	3	3.33	1.50				Fee. 40		
	3		.75				Fee. 25		
25.92	4	3.33	.75				Csh. 1.08		25.92
	4		2.65				Fee. 40		
							Brb. 2.00		33.70
33.70	5	3.33	.75				Fee. 20		
	5		2.30	.30			Fee. 40		
							Dgs. .85		43.83
43.83	6	3.33					Fee. 40		
	7	3.33	.75				Fee. 25		47.16
47.16	7		1.50				Adj. .05		
							Fee. 50		53.44
53.44	8	3.33	.75				Fee. 25		
	8		3.00				Fee. 25		61.27
61.27	9	3.33	1.50				Fee. 25		
	9		.75				Fee. 40		67.50

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The Fairmont Hotel, San Francisco, Calif. Mr. and Mrs. W. S. Leake. Room 679.  
Rate, \$100—Continued

[Account no. 1048. Previous account no. 763. Forward to account no. 1309]

		Room	Restaurant	Telephone	Laundry	Miscellaneous	Advances	Credits	Balance
\$67.50	1930 Apr.						Fee \$0.40		
	10	\$3.33	\$0.75				Fee. 25		
	10		1.50				Dgs. 1.94		\$75.67
75.67	11	3.33	.75				Fee. 25		
	11		2.85				Dgs. .25		
							Fee. 40		83.50
83.50	12	3.33	1.50				Brb. 3.00		
	12		.75				Fee. 25		
							Fee. 40		92.73
92.73	13	3.33	3.65				Fee. 25		
	14	3.33	1.25	\$0.10			Fee. 40		99.71
99.71	15	3.33	.75				Fee. 50		
	15		1.50				Fee. 40		105.79
105.79	15		1.50				Dgs. .50		
	15		1.50				Fee. 50		113.62
113.62	16	3.33	1.50				Fee. 25		
	16		.75	.10			Fee. 40		121.10
121.10	17	3.33	1.50	.20			Dgs. 1.40		
	17		.75	.10			Fee. 25		
127.33	18	3.33	2.10				Fee. 50	Adj. \$0.40Cr.	127.33
	18		.75	.10			Fee. 40		
134.26	19	3.33	1.70				Fee. 25		134.26
	19		.75				Brb. 2.00		
							Fee. 40		142.69
142.69	20	3.33							
	21	3.33	1.50				Fee. 25		146.02
146.02	21		.75				Fee. 40		
	21		1.50	.30			Csh. 100.00Cr.		54.05
54.05	22	3.33	1.50				Fee. 25		
	22		.75	.10			Fee. 40		60.38
60.38	23	3.33	.75				Fee. 25		
	23		1.50				Fee. 40		66.61
66.61	24	3.33	.75				Fee. 40		
	24		1.80				Fee. 25		73.14
73.14	25	3.33	1.50				Fee. 50		
	25		2.00				Fee. 40		
							Dgs. .85		81.72
81.72	26	3.33	1.50				Fee. 40		
	26		.75				Brb. 2.00		
							Fee. 25		89.95
89.95	27	3.33							
	28	3.33	1.50				Fee. 25		93.28
93.28	28		.75	.10			Fee. 50		
	28		1.50				Fee. 25		101.21
101.21	29	3.33	.75				Fee. 25		
	29		1.50				Fee. 40		107.44
107.44	30	3.43	1.50				Fee. 40		
	30		.75	.20			Fee. 25		113.97

[Account no. 1309. Previous account no. 1048. Forward to account no. 1546]

		Room	Restaurant	Telephone	Laundry	Miscellaneous	Advances	Credits	Balance
\$113.97	1930 May						Bill rendered		\$113.97
	1	\$3.22	\$0.75	\$0.10			Csh. \$0.25		
	2	3.22	2.00				Nws. 3.60	Csh. \$113.97Cr.	7.92
7.92	2		.75	.20			Fee. 40		
14.74	3	3.22	.75				Fee. 25		14.74
							Fee. 40		
							Brb. 2.00		21.36
21.36	4	3.22	1.80				Fee. 25		
	4		3.65						30.03
30.03	5	3.22	3.05				Fee. 50		
	5		.75				Fee. 25		38.30
38.30	6	3.22	.75				Fee. 50		
	6		1.80				Fee. 25		55.28
55.28Cr.	7	3.22	.75				Fee. 40	Csh. 100.00Cr.	
	7		1.80				Fee. 25		48.86
48.86Cr.	8	3.22	3.30				Fee. 50		
	8		.75				Fee. 25		40.84
40.84Cr.	9	3.22	.75				Fee. 25		
	9		1.80				Fee. 40		34.42
34.42Cr.	10	3.22	.75				Dgs. 1.84		
	10		1.80				Fee. 25		
							Csh. 2.00		24.16
24.16Cr.	11	3.22	4.00	.10			Fee. 40		
	12	3.22	.75				Fee. 50		16.34
16.34Cr.	13	3.22	1.80				Fee. 25	Csh. 500.00Cr.	512.12
512.12Cr.	13		.75				Fee. 40		
	13		3.75				Fee. 25		505.70
505.70Cr.	14	3.22	3.30				Fee. 25		
	14		.75				Fee. 50		497.68
497.68Cr.	15	3.22	.75						
	15		1.80				Fee. 25		491.66
491.66Cr.	16	3.22	.75				Fee. 25		



The Fairmont Hotel, San Francisco, Calif. Mr. and Mrs. W. S. Leake. Room 679.  
Rate, \$100—Continued

[Account no. 1309. Previous account no. 1048. Forward to account no. 1546]

		Room	Restaurant	Telephone	Laundry	Miscellaneous	Advances	Credits	Balance
	1930 May								
\$1,355.31Cr.	21	\$3.22	\$1.50				Fee \$0.40		\$1,349.19
	21		.75				Fee .25		
1,349.19Cr.	22	3.22	.75						
	22		1.50	\$0.10			Csh. .40		
							Csh. .25		
							Csh. .40		
							Dgs. .40		1,342.17
1,342.17Cr.	23	3.22	.75						
	23		1.50				Csh. .40		
							Csh. .25		1,336.05
1,336.05Cr.	24	3.22	1.80				Fee .25		
	24		.75				Brb. 2.00		1,328.03
1,328.03Cr.	25	3.22					Fee .40		
							Dgs. 1.50		1,322.91
1,322.91Cr.	26	3.22	.75						
	26		1.95				Csh. .40		
							Csh. .25		1,316.34
1,316.34Cr.	27	3.22	.75				Csh. 500.00		
							Dgs. 1.19		812.12
812.12Cr.	28	3.22	.75				Csh. .40		
	28		1.50				Csh. .25		804.81
804.81Cr.	29	3.22	.75						
	29		1.50				Csh. .25		
							Csh. .40		798.69
798.69Cr.	30	3.22	.75						
	30		3.60				Fee .25		790.87
790.87Cr.	31	3.40	.75						
	31		1.50				Csh. .25		
							Brb. 2.50		
							Csh. .50		
							Csh. .50	Csh. \$100.00Cr.	881.47

[Account no. 1546. Previous account no. 1309. Forward to account no. 1751]

		Room	Restaurant	Telephone	Laundry	Miscellaneous	Advances	Credits	Balance
	1930 June								
\$881.47Cr.	1	\$3.33	\$4.00				Bill rendered		\$881.47
							Nws. \$3.60		
							Csh. .40		
							Dgs. .60		869.54
869.54Cr.	2	3.33	1.50				Csh. 5.00		
	2		.75	\$0.20			Csh. .40		
							Csh. 201.75		656.36
656.36Cr.	3	3.33	3.00				Csh. .25		
	3		.75				Csh. .50		
							Csh. .25		648.53
648.53Cr.	4	3.33	1.80				Csh. .40		
	4		.75	.10			Csh. .25		642.20
642.20Cr.	5	3.33	1.50				Csh. .40		
	5		.75				Csh. .25		635.97
635.97Cr.	6	3.33	.75				Fee .40		
	6		1.50	.10			Fee .25		629.64
629.64Cr.	7	3.33	1.50				Csh. .25		
	7		.75				Brb. 3.00		
							Csh. .40		620.41
620.41Cr.	8	3.33							617.08
617.08Cr.	9	3.33	1.50				Csh. .40		
	9		.75				Csh. 50.00		
							Csh. .25		600.85
600.85Cr.	10	3.33	1.80				Csh. .25		
	10		.75				Fee .40		554.32
554.32Cr.	11	3.33	1.50				Fee .25		
	11		.75				Fee .40		548.09
548.09Cr.	12	3.33	.75				Fee .25		
	12		1.50				Fee 1.50		542.26
542.26Cr.	13	3.33	1.50				Fee .40		
	13		.75				Csh. 2.00		
							Fee .25		532.53
532.53Cr.	14	3.33	.75				Fee .40		
	14		1.85				Fee .25		
							Fee .40	Csh. \$50.00Cr.	575.55
575.55Cr.	15	3.33	4.00						568.22
568.22Cr.	16	3.33	1.50				Fee .40		
	16		.75				Fee .25		561.99
561.99Cr.	17	3.33	1.55				Fee .40		
	17		.75				Fee .25		555.71
555.71Cr.	18	3.33	1.50				Fee .40		
	18		.75				Fee .25		549.48
549.48Cr.	19	3.33	.65				Fee .25		
	19		1.50				Fee .40		542.60
542.60Cr.	20	3.33	1.95				Fee .40		
							Dgs. 1.54		535.33

The Fairmont Hotel, San Francisco, Calif. Mr. and Mrs. W. S. Leake. Room 679.  
Rate, \$100—Continued

[Account no. 1546. Previous account no. 1309. Forward to account no. 1751]

		Room	Restaurant	Telephone	Laundry	Miscellaneous	Advances	Credits	Balance
	1930 June								
\$538.38Cr.	21	\$3.33	\$1.40						
	21		.75				Fee \$0.50		
							Brb. 2.00		\$527.15
527.15Cr.	22	3.33	4.00				Fee .25		519.82
519.82Cr.	23	3.33	.75						
	23		1.50				Fee .40		
							Fee .25		512.24
512.24Cr.	24	3.33	1.50				Dgs. 1.35		
	24		.75	\$0.10			Fee .40		
							Fee .25		505.91
505.91Cr.	25	3.33	1.50				Fee .40		
	25		.75	.30			Fee .25	Csh. \$500.00Cr.	999.38
999.38Cr.	26	3.33	3.25				Fee .40		
	26		.75	.20			Fee .25		992.20
992.20Cr.	27	3.33	.75				Fee .40		
	27		1.65	.10			Fee .25		985.72
985.72Cr.	28	3.33	2.20						
	28		.75				Brb. 2.00		
							Fee .25		977.19
977.19Cr.	29	3.33	4.00				Fee .40		
							Csh. 150.00		819.46
819.46Cr.	30	3.43	1.50						
	30		.75				Fee .25		813.53

[Account no. 1751. Previous account no. 1546. Forward to account no. 1988]

		Room	Restaurant	Telephone	Laundry	Miscellaneous	Advances	Credits	Balance
	1930 July								
\$813.53Cr.	1	\$3.22	\$1.50				Bill rendered		\$813.53
	1		.75				Csh. \$62.82		
							Fee .25		744.59
744.59Cr.	2	3.22	1.50				Csh. .40		
	2		.75				Fee .40		
							Nws. 3.60		
							Fee .40		734.47
734.47Cr.	3	3.22	3.65				Fee .25		
	3		1.50	\$0.10			Fee .50		
							Dgs. 1.60		723.65
723.65Cr.	4	3.22	2.20				Fee .25		
	4		1.00						716.98
716.98Cr.	5	3.22	2.30	.10					711.36
711.36Cr.	6	3.22	4.00				Csh. 100.00		604.14
604.14Cr.	7	3.22	2.15						
	7		.75				Fee .25		
							Brb. 2.00		
							Dgs. 3.19		592.58
592.58Cr.	8	3.22	1.90				Csh. 5.00		
	8		.75	.10			Fee .25	Csh. \$80.00Cr.	661.36
661.36Cr.	9	3.22	2.60	.30			Csh. 250.00Cr.		905.24
	10	3.22	.75						
905.24Cr.	10		2.20				Fee .25		898.82
898.82Cr.	11	3.22	.75				Fee .25		
	11		2.50				Csh. 25.00		867.10
867.10Cr.	12	3.22	2.40						
	12		.75	.30			Dgs. 1.35		
							Fee .25		
							Brb. 3.75		855.08
855.08Cr.	13	3.22	6.00						845.86
845.86Cr.	14	3.22	.75						839.74
	14		1.90				Fee .25		
839.74Cr.	15	3.22	.75						
	15		1.90	.10			Fee .25		833.52
833.52Cr.	16	3.22	.75				Fee .25		
	16		2.55	.45			Fee .25		826.30
826.30Cr.	17	3.22	.75				Csh. 50.00		
	17		1.90				Fee .25		770.18
770.18Cr.	18	3.22	.75				Dgs. 2.75		
	18						Csh. 2.00		763.21
763.21Cr.	19	3.22	1.90				Fee .25		
	19		.75				Dgs. .25		754.84
754.84Cr.	20	3.22	2.70						748.92
748.92Cr.	21	3.22	2.25						
	21		.75				Fee .25		742.45
742.45Cr.	22	3.22	.75						
	22		2.35	.10			Fee .25		735.78
735.78Cr.	23	3.22	3.40						
	23		.75				Fee .25		728.16
728.16Cr.	24	3.22	2.40						
	24		.75				Fee .25		721.54
721.54Cr.	25	3.22	.75						
	25		2.50				Fee .25		714.82
714.82Cr.	26	3.22	.75				Fee .25		
	26		2.50				Csh. 2.00		
							Dgs. 1.65		704.45
704.45Cr.	27	3.22	4.00						697.23
697.23Cr.	28	3.22	.75						
	28		1.90	.10			Fee .25		691.01
691.01Cr.	29	3.22	4.50						
	29		.75				Fee .25		682.29
682.29Cr.	30	3.22	.75				Csh. 5.00		
	30		1.90	.20			Dgs. 1.35		669.62
							Fee .25		

The Fairmont Hotel, San Francisco, Calif. Mr. and Mrs. W. S. Leake. Room 679.  
Rate, \$100—Continued

[Account no. 1751. Previous account no. 1546. Forward to account no. 1983]

		Room	Restaurant	Telephone	Laundry	Miscellaneous	Advances	Credits	Balance
\$669.62Cr.	1930 July								
	31	\$3.40	\$0.75						
	31		1.90				Fee \$0.25	Csh. \$100.00Cr.	
	31		1.50					Csh. 700.00Cr.	\$1,461.82

[Account no. 1983. Previous account no. 1751. Forward to account no. 2200]

\$1,461.82Cr.	1930 Aug.						Bill rendered		\$1,461.82
	1	\$3.22	\$0.75				Fee \$0.25		
	1		2.15				Nws. 3.60		1,451.85
1,451.85Cr.	2	3.22	.75				Fee .25		
	2		2.10	\$0.10			Csh. 2.00		1,443.43
1,443.43Cr.	3	3.22	4.00						1,436.21
1,436.21Cr.	4	3.22	1.90				Csh. 50.00		
	4		.75	.10			Fee .25		1,279.99
1,279.99Cr.	5	3.22	.75				Csh. 100.00		
	5		2.50				Fee .25		1,270.63
1,270.63Cr.	6	3.22	1.90				Dgs. 2.64		
	6		.75				Fee .25		1,264.51
1,264.51Cr.	7	3.22	.75						1,258.44
	7		1.90	.20					1,251.87
1,258.44Cr.	8	3.22	2.35				Fee .25		
1,251.87Cr.	9	3.22	.75				Csh. .15		1,242.65
	9		1.90	.10			Csh. 2.25		1,235.43
1,242.65Cr.	10	3.22	4.00						1,235.43
1,235.43Cr.	11	3.22	.75				Fee .40		1,226.31
1,226.31Cr.	12	3.22	.75	.20			Fee .15	Csh. \$400.00Cr.	1,621.94
	12						Dgs. .25		1,621.94
1,621.94Cr.	13	3.22	3.00						1,612.52
	13		.75				Fee .25		1,605.00
1,612.52Cr.	14	3.22	1.90	.30					1,598.03
1,605.00Cr.	15	3.22	2.00				Csh. .40		
	15		.75				Dgs. .85		1,586.80
1,598.03Cr.	16	3.22	1.90				Csh. .25		1,579.43
	16		.75				Csh. 2.00		1,575.16
1,586.80Cr.	17	3.22	4.00	.10					1,568.84
1,579.48Cr.	18	3.22	.75	.10			Csh. .25		1,557.72
1,575.16Cr.	19	3.22	.75				Fee .20		1,553.50
	19		2.15				Csh. 2.25		1,547.08
1,568.84Cr.	20	3.22	1.90				Csh. 5.00		1,538.96
	20		.75				Csh. .25		1,531.74
1,557.72Cr.	21	3.22	.75						1,522.72
1,553.50Cr.	22	3.22	2.20				Csh. .25		1,516.50
	22		.75				Csh. 2.00		1,310.18
1,547.08Cr.	23	3.22	1.90				Csh. .25		1,306.11
	23		.75						1,200.69
1,538.96Cr.	24	3.22	4.00						1,194.17
1,531.74Cr.	25	3.22	3.40				Csh. .40		1,190.02
	25		2.00				Csh. .25		
1,522.72Cr.	26	3.22	1.90				Csh. .25		
	26		.75	.10			Csh. 200.00		1,310.18
1,516.50Cr.	27	3.22	1.90				Csh. .25		1,306.11
	27		.75	.20					1,200.69
1,310.18Cr.	28	3.22	.75	.10			Csh. 100.00		1,194.17
1,306.11Cr.	29	3.22	2.20						1,190.02
1,200.69Cr.	30	3.22	1.90				Csh. .25		
	30		.75	.40					
1,194.17Cr.	31	3.40	.75						

[Account no. 2200. Previous account no. 1983. Forward to account no. 2441]

\$1,190.02Cr.	1930 Sept.						Bill rendered		\$1,190.02
	1	\$3.33	\$0.75				Dgs. \$2.64		
	1		1.90				Dgs. 1.00		1,180.15
1,180.15Cr.	2	3.33	.75				Csh. 2.00		
	2		3.40				Csh. .25		1,266.52
1,266.52Cr.	3	3.33	.75				Nws. 3.60	Csh. \$100.00Cr.	1,260.59
	3		1.90				Fee .25		1,052.91
1,260.59Cr.	4	3.33	1.90				Csh. 1.25		
	4		.75	\$0.20			Csh. .25		1,046.43
1,052.91Cr.	5	3.33	2.15				Csh. 200.00		
	5		.75				Csh. .25		1,046.43
1,046.43Cr.	6	3.33	1.70				Csh. 400.00		
	6		.75	.20			Csh. 2.00		638.20
638.20Cr.	7	3.33	4.00	.10			Csh. .25		630.77
630.77Cr.	8	3.33	1.90						624.54
	8		.75				Csh. .25		624.54
624.54Cr.	9	3.33	1.90				Dgs. 1.95		
	9		.75				Csh. 5.00		
							Csh. .40		
							Csh. .25		610.96

The Fairmont Hotel, San Francisco, Calif. Mr. and Mrs. W. S. Leake. Room 679.  
Rate, \$100—Continued

[Account no. 2200. Previous account no. 1983. Forward to account no. 2441]

		Room	Restaurant	Telephone	Laundry	Miscellaneous	Advances	Credits	Balance
\$610.96Cr.	1930 Sept.								
	10	\$3.33	\$0.75						
	10		3.40	\$0.10			Fee \$0.25		\$603.13
603.13Cr.	11	3.33	.75						596.90
	11		1.90				Csh. .25		590.67
596.90Cr.	12	3.33	.75				Csh. .25		
	12		1.90						584.49
590.67Cr.	13	3.33	2.10						576.91
	13		.75				Csh. .25		568.58
584.49Cr.	14	3.33	4.00				Csh. .25		562.35
576.91Cr.	15	3.33	1.90				Csh. 2.00		554.27
	15		.75	.10			Csh. .25		547.94
568.58Cr.	16	3.33	1.90				Csh. 100.00		441.41
	16		.75				Csh. .25		435.43
562.35Cr.	17	3.33	.75				Csh. .25		428.10
	17		3.75				Fee .25		419.77
554.27Cr.	18	3.33	1.90				Csh. .25		413.44
	18		.75	.10			Csh. 2.00		413.44
547.94Cr.	19	3.33	2.20				Csh. .25		403.62
	19		.75				Csh. 100.00		397.64
441.41Cr.	20	3.33	1.65				Csh. .25		391.16
	20		.75				Csh. .25		372.27
435.43Cr.	21	3.33	4.00				Csh. 2.00		364.94
428.10Cr.	22	3.33	1.90				Csh. 10.00		357.01
	22		.75	.10			Csh. .25		357.01
419.77Cr.	23	3.33	1.90				Csh. .25		357.01
	23		.75	.10			Csh. .25		357.01
413.44Cr.	24	3.33	.75				Csh. .25		357.01
	24		2.45	.10			Dgs. 2.94		357.01
403.62Cr.	25	3.33	1.90						357.01
	25		.75						357.01
397.64Cr.	26	3.33	1.80				Csh. .25		357.01
	26		.75	.10			Csh. .25		357.01
391.16Cr.	27	3.33	1.80				Csh. 2.00		357.01
	27		.75	.10			Csh. 10.00		357.01
372.27Cr.	28	3.33	4.00				Csh. .25		357.01
364.94Cr.	29	3.33	.75				Csh. .25		357.01
	29		3.30	.30			Csh. .25		357.01
357.01Cr.	30	3.43	2.05	.20			Csh. 5.00		357.01
							Dgs. .45	\$315.00Cr.	660.88

[Account no. 2441. Previous account no. 2200. Forward to account no. 2664]

	1930 Oct.						Bill rendered		\$660.88
\$660.88Cr.	1	\$3.22	\$0.75				Csh. \$300.00		
	1		2.15				Fee .25		354.51
354.51Cr.	2	3.22	2.25						
	2		.75	\$0.10			Csh. .20		347.99
347.99Cr.	3	3.22	1.90				Nws. 3.60		
	3		.75				Csh. .25		338.27
338.27Cr.	4	3.22	1.80				Csh. 2.00		
	4		.75				Csh. .25		330.25
330.25Cr.	5	3.22	4.00						323.03
323.03Cr.	6	3.22	1.90				Csh. .25		
	6		.75	.20			Dgs. .25		316.46
316.46Cr.	7	3.22	1.90				Dgs. .25		
	7		.75	.10			Csh. .25		309.99
309.99Cr.	8	3.22	1.90						
	8		.75	.10			Fee .25		303.77
303.77Cr.	9	3.22	1.90						
	9		.75				Csh. .25		297.65
297.65Cr.	10	3.22	2.10						
	10		.75				Csh. .25		291.33
291.33Cr.	11	3.22	2.05						
	11		.75	.10			Csh. 2.00		
282.96Cr.	12	3.22	4.00				Csh. .25		282.96
275.74Cr.	13	3.22	.75						275.74
	13		1.90	.40			Csh. .25		269.22
269.22Cr.	14	3.22	.75	.10			Csh. .25		264.90
264.90Cr.	15	3.22	.75				Fee .25		
	15		1.80				Dgs. .85		258.03
258.03Cr.	16	3.22	3.35						
	16		.75				Fee .25		250.46
250.46Cr.	17	3.22	1.85						
	17		.75				Fee .25		244.39
244.39Cr.	18	3.22	1.85				Fee .25		
	18		.75				Brb. 2.00		
235.82Cr.	19	3.22	4.00				Dgs. .50		235.82
228.60Cr.	20	3.22	3.30						228.60
	20		.75	.10			Fee .25		220.98
220.98Cr.	21	3.22	.75						
	21		1.80				Fee .25		214.96
214.96Cr.	22	3.22	.75						
	22		1.45	.20			Fee .25		209.09
209.09Cr.	23	3.22	4.50	.10					201.27
201.27Cr.	24	3.22	2.30						
	24		.75	.10			Fee .25		194.65
194.65Cr.	25	3.22	1.85				Brb. 2.00		
	25		.75				Fee .25		186.58
186.58Cr.	26	3.22	4.00						179.35
179.36Cr.	27	3.22	.75				Dgs. 1.10		
	27		1.80	.10			Fee .25		172.14
172.14Cr.	28	3.22	1.90						
	28		.75	.30			Fee .25		165.72



The Fairmont Hotel, San Francisco, Calif. Mr. and Mrs. W. S. Leake. Room 679.  
Rate, \$100—Continued

[Account no. 2441. Previous account no. 2200. Forward to account no. 2664]

		Room	Restaurant	Telephone	Laundry	Miscellaneous	Advances	Credits	Balance
\$165.72Cr.	1930 Oct.								
	29	\$3.22	\$1.90						
	29		.75	\$0.20			Fee \$0.25		\$159.40
159.40Cr.	30	3.22	3.30						
	30		.75				Fee .25		151.88
151.88Cr.	31	3.40	2.30						
	31		.75	.10			Fee .25		145.08

[Account no. 2664. Previous account no. 2441. Forward to account no. 2883]

\$145.08Cr.	1930 Nov.						Bill rendered		\$145.08
	1	\$3.33	\$0.75				Brb. \$2.00		
							Dgs. 1.29		
							Fee .25		137.46
137.46Cr.	2	3.33	4.00						130.13
130.13Cr.	3	3.33	2.45				Fee .25		
	3		.75	\$0.10			Nws. 3.60		119.65
119.65Cr.	4	3.33	1.90				Fee .40		
	4		1.50	.20			Csh. 1.00		111.32
111.32Cr.	5	3.33	.90						104.74
	5		1.90	.20			Fee .25		
104.74Cr.	6	3.33	1.90				Fee .25		97.41
	6		.75	.10			Dgs. 1.00		
97.41Cr.	7	3.33	.75						90.23
	7		2.55	.30			Fee .25		
90.23Cr.	8	3.33	.75				Fee .25		81.45
	8		1.85	.10			Brb. 2.50		
81.45Cr.	9	3.33	4.00				Dgs. 2.15		71.97
71.97Cr.	10	3.33	.75				Fee .25		
	10		1.90	.10			Dgs. .50		65.14
65.14Cr.	11	3.33	.75	.10					60.71
							Fee .25		
60.71Cr.	12	3.33	3.40				Csh. 40.00		12.88
	12		.75	.10			Fee .25		
12.88Cr.	13	3.33	1.90						3.15
	13		2.65				Fee .25		
	13		.75				Dgs. .85		
3.15Cr.	14	3.33	1.90				Csh. 6.00		9.08
	14		.75				Fee .25		
9.08	15	3.33	1.90						17.21
	15		.75				Brb. 2.00		
17.21	16	3.33	4.00				Fee .25		24.64
24.64	17	3.33	.75	.10			Csh. 1.00		30.07
							Fee .25		
30.07	18	3.33	2.70						37.45
	18		1.15	.20					
37.45	19	3.33	1.65	.30			Dgs. 2.75		45.73
							Fee .25		
45.73	20	3.33	2.80	.10			Fee .65		52.61
52.61	21	3.33	2.80						59.34
	21		.50	.10					
59.34	22	3.33	2.95				Dgs. 1.50		69.52
	22		.90				Dgs. 1.25		
							Fee .25		75.85
69.52	23	3.33	3.00						81.43
75.85	24	3.33	1.75	.50					
81.43	25	3.33	.75						89.41
	25		.90				Dgs. 3.00		
89.41	26	3.33	.90						35.74
	26		1.25	.10			Csh. \$60.00Cr.		
35.74	27	3.33	2.55						43.02
	27		.25				Fee .25		
43.02	28	3.33	.75						
	28		.50				Csh. 50.00	Csh. 100.00Cr.	
	28		1.15				Fee .25	Csh. 100.00Cr.	
	28		2.35	.50			56.65	Tfr. 1.25Cr.	99.40
99.40Cr.	29	3.33	1.65				Dgs. .50		88.72
	29		.50				Dgs. 1.50		
88.72Cr.	30	3.43	2.90				Dgs. .85		
	30		.50					Csh. 100.00Cr.	181.89

[Account no. 2883. Previous account no. 2664. Forward to account no. 162]

\$181.89Cr.	1930 Dec.						Bill rendered		\$181.89
	1	\$3.22	\$2.40						
	1		2.40				Nws. \$3.60		168.37
168.37Cr.	2	3.22	.40				Dgs. 1.40		
	2		2.10				Fee .25		
	2		1.55				Csh. 50.00		159.85
159.85Cr.	3	3.22	2.00				Fee .25		
	3		2.20				Csh. \$50.00Cr.		150.43
150.43Cr.	4	3.22	1.80				Dgs. 1.50		
	4		1.90						142.41
	4		.50	\$0.10			Fee .25		
142.41Cr.	5	3.22	2.85				Fee .25		
	5		1.60						
	5		1.50				Fee .25		
	5		.50	.20			Fee .25	Csh. 600.00Cr.	732.14

The Fairmont Hotel, San Francisco, Calif. Mr. and Mrs. W. S. Leake. Room 679.  
Rate, \$100—Continued

[Account no. 2883. Previous account no. 2664. Forward to account no. 162]

		Room	Restaurant	Telephone	Laundry	Miscellaneous	Advances	Credits	Balance
\$732.14Cr.	1930 Dec.								
	6	\$3.22	\$1.70						
	6		2.45				Fee \$0.25		
723.77Cr.	7	3.22	.50	\$0.10			Dgs. .15		\$723.77
	7		2.90						
	7		1.30						715.85
715.85Cr.	8	3.22	.50						
	8		3.00						
	8		1.90				Dgs. 1.25		
705.63Cr.	9	3.22	.50	.10			Fee .25		705.63
	9		1.70				Fee .25		
	9		.50				Fee .25		
487.41Cr.	10	3.22	2.30				Csh. 100.00	Csh. \$250.00Cr.	847.41
	10		.50						
	10		1.70				Fee .25		
837.19Cr.	11	3.22	3.05				Dgs. 1.50		837.19
	11		2.10						
	11		2.00				Csh. 25.00		801.62
801.62Cr.	12	3.22	.50				Dgs. 2.75		
	12		1.85				Fee .25		
	12		2.05				Fee .25		
793.20Cr.	13	3.22	.50				Dgs. .30		793.20
	13		2.45						
	13		.50						
785.03Cr.	14	3.22	1.65	.10			Fee .25		785.03
	14		1.45						
	14		.85						779.01
779.01Cr.	15	3.22	.50						
	15		2.05						
	15		1.25						
771.79Cr.	16	3.22	.50	.20					771.79
	16		2.05						
	16		2.35				Csh. 5.00		
758.42Cr.	17	3.22	.50				Fee .25		758.42
	17		2.30						
	17		.50						
749.95Cr.	18	3.22	2.10	.10			Fee .25		749.95
	18		2.70				Csh. 100.00		
	18		1.70				Fee .25		
	18		.50	.40			Fee .25		
640.43Cr.	19	3.22	.50				Nws. .50		640.43
	19		1.75						
	19		2.50						
630.86Cr.	20	3.22	.50	.10			Dgs. 1.50		630.86
	20		.50				Fee .25		
	20		2.80				Fee .25		
619.89Cr.	21	3.22	.85	.10			Brb. 3.00		619.89
	21		2.75						
613.17Cr.	22	3.22	.50				Dgs. .25		613.17
	22		2.45						
	22		1.35						
605.45Cr.	23	3.22	.50	.20			Fee .25		605.45
	23		3.40				Dgs. .85		
	23		1.25				Csh. 100.00		
495.98Cr.	24	3.22	.50						495.98
	24		1.85						
	24		.50						
483.26Cr.	25	3.22	1.85	.30			Csh. 5.00		483.26
	25		.50						
	25		3.10				Fee .50		474.59
474.59Cr.	26	3.22	.50	.10			Fee .25		467.62
467.62Cr.	27	3.22	3.40				Fee .25		
	27		1.90				Csh. 150.00		311.50
311.50Cr.	28	3.22	.75						302.93
	28		4.00	.10			Fee .25		
302.93Cr.	29	3.22	1.00				Fee .25		
	29		.75	.10			C.o.d. 3.75		
291.96Cr.	30	3.22	.50				Dgs. 1.00		291.96
	30		3.40				Fee .25		
283.59Cr.	31	3.40	.75	.10			Dgs. .75		283.59
	31		.75				Brb. 3.00		274.44

[Account no. 162. Previous account no. 2883. Forward to account no. 414]

	1931 Jan.								
\$274.44Cr.	1	\$3.22	\$2.40				Bill rendered		\$274.44
							Dgs. \$0.35		
264.87Cr.	2	3.22	.75				Nws. 3.60		264.87
	2		1.90	\$0.10			Fee .25		
183.65Cr.	3	3.22	3.40				Csh. 75.00		183.65
	3		.75	.10					
175.08Cr.	4	3.22	2.35				Dgs. 1.10		175.08
							Dgs. 1.40		
							Fee .25		
167.86Cr.	5	3.22	2.15						167.86
162.49Cr.	6	3.22	2.95	.30					162.49
156.02Cr.	7	3.22	2.75						156.02
	7		2.25						
	7		.50				Nws. .05		
147.25Cr.	8	3.22	2.45						147.25
	8		2.00				Dgs. .50		
	8		.50				Fee .25		
138.33Cr.	9	3.22	2.95						138.33
	9		1.85				Csh. 100.00		
	9		.50	.30			Dgs. 1.40		
28.11Cr.	10	3.22	2.20						28.11
	10		2.45						
	10		.50				Fee .25		
									19.49

The Fairmont Hotel, San Francisco, Calif. Mr. and Mrs. W. S. Leake. Room 679.  
Rate, \$100—Continued

[Account no. 162. Previous account no. 2833. Forward to account no. 414]

		Room	Restaurant	Telephone	Laundry	Miscellaneous	Advances	Credits	Balance
\$19.49	1931 Jan.								
	11	\$3.22	\$2.25						
	11	1.70	1.70						
	11		.50	\$0.10					\$11.72
11.72Cr.	12	3.22	2.35						
	12		1.20				Dgs. \$02.85		
	12		.50	.30			C.o.d. 2.60		1.30
1.30	13	3.22	1.85				Fee .25		
	13		1.75				Fee .25		
	13		.50	.10					9.22
9.22	14	3.22	1.90						
	14		2.60						
	14		.50				Fee .25		17.69
17.69	15	3.22	1.75						
	15		1.85						
	15		.50	.40			Fee .25		25.66
25.66	16	3.22	2.75				Dgs. 1.40		
	16		1.90				Fee .25		
	16		.50	.30			Csh. 2.25		33.23
33.23	17	3.22	2.25						
	17		1.55						45.75
45.75	18	3.22	3.35						
	18		1.00						
	18		.50				Csh. 100.00	Csh. \$500.00Cr.	346.18
346.18Cr.	19	3.22	.50						
	19		2.30						
	19		3.10				Dgs. 1.65		335.41
335.41Cr.	20	3.22	1.65						
	20		2.00						
	20		.50	.10			Fee .25		327.69
327.69Cr.	21	3.22	.50						
	21		1.65				Csh. 100.00		
	21		2.70	.10			Fee .25		219.27
219.27Cr.	22	3.22	2.35						
	22		2.15						
	22		.25						
	22		.50				Fee .35		210.45
210.45Cr.	23	3.22	2.30				Fee .25		
	23		2.15				Csh. .95		
	23		.50	.10			Csh. 5.00		195.98
195.98Cr.	24	3.22	2.55				Csh. 50.00		
	24		2.00				Fee .30		137.91
137.91Cr.	25	3.22	1.80						132.89
132.89Cr.	26	3.22	2.35						
	26		1.15				Fee .25		
	26		1.25				Fee .25		124.42
124.42Cr.	27	3.22	4.30	.10			Dgs. 2.54		114.26
114.26Cr.	28	3.22	1.00				Dgs. 2.00		
	28		2.35				Fee .25		105.44
105.44Cr.	29	3.22	2.95	.10			C.o.d. 1.50		97.67
97.67Cr.	30	3.22	2.55						
	30		1.00	.20			Fee .25		90.45
90.45Cr.	31	3.40	3.50	.10				Csh. 40.00Cr.	123.45

[Account no. 414. Previous account no. 162. Forward to account no. 677]

		Room	Restaurant	Telephone	Laundry	Miscellaneous	Advances	Credits	Balance
\$123.45Cr.	1931 Feb.								
	1	\$3.57	\$6.00				Bill rendered		\$123.45
	2	3.57	3.50	\$0.30			Csh. \$125.00		11.12
11.12	3	3.57	1.00				Csh. \$100.00Cr.		81.51
81.51Cr.							Dgs. .85		
							Fee .25		
							Nws. 3.60		72.24
72.24Cr.	4	3.57	1.00				Csh. 100.00		
	4		2.50	.20			Fee .25		35.28
35.28	5	3.57	4.45	.10					43.40
43.40	6	3.57	2.25						
	6		1.00				Fee .25		50.47
50.47	7	3.57	.90						
	7		4.80				Fee .25		59.99
59.99	8	3.57	2.60				Fee .25		
	8		.95				Dgs. .85		68.21
68.21	9	3.57	2.40				Fee .25		
	9		1.00	.10			Dgs. .50		76.03
76.03	10	3.57	.70						
	10		1.50				Fee .25		
	10		1.00	.60			C.o.d. 1.85		14.50
14.50Cr.	11	3.57	1.25				Csh. 100.00		
	11		3.05	.30			Fee .25		94.17
94.17	12	3.57	2.30				Fee .25		
	12		.95	.10			Fee .25		101.34
101.34	13	3.57	2.00	.10			Dgs. .25		
							Dgs. 1.49		
							Brb. .75		109.50
109.50	14	3.57	3.05	.10					
				.20			Dgs. 2.25		118.67
118.67	15	3.57		.50					122.74
122.74	16	3.57	3.00	.10					129.41
129.41	17	3.57	.80						
	17		1.50						135.28
135.28	18	3.57	1.50						140.35
140.35	19	3.57							143.92
143.92	20	3.57	1.50						148.99
148.99	21	3.57	1.50	.20					154.26
154.26	22	3.57	2.80	.10			Csh. 100.00		260.73
260.73	23	3.57	1.85				Fee .25		
	23		1.45	.30			Dgs. 2.39		
							Dgs. .30		270.84

The Fairmont Hotel, San Francisco, Calif. Mr. and Mrs. W. S. Leake. Room 679.  
Rate \$100—Continued

[Account no. 414. Previous account no. 162. Forward to account no. 677]

		Room	Restaurant	Telephone	Laundry	Miscellaneous	Advances	Credits	Balance
\$270.84	1931 Feb.								
	24	\$3.57	\$0.25						
	24		2.25						
	24		1.10				Dgs. \$0.61		\$278.62
278.62	25	3.57	2.55				Fee .25		
	25		1.60	\$0.60			Fee .25		287.44
287.44	26	3.57	3.15						
	26		1.05	.40			Fee .35	Csh. \$400.00Cr.	104.04
104.04Cr.	27	3.57	2.80						
	27		.90	.10			Fee .25		96.42
96.42Cr.	28	3.61	2.40						
	28		1.00				Fee .25		89.16

[Account no. 677. Previous account no. 414. Forward to account no. 974]

		Room	Restaurant	Telephone	Laundry	Miscellaneous	Advances	Credits	Balance
\$89.16Cr.	1931 Mar.								
	1	\$3.22	\$1.95				Bill rendered		\$89.16
	1		1.50				Csh. \$140.00		
57.76	2	3.22	1.30				Fee .25		57.76
	2		1.85	\$0.30			Nws. 3.60		63.23
63.23	3	3.22	2.75				Fee .25		
	3		.85						75.35
75.35	4	3.22	1.00				Fee .25		
	4		1.50	.10			Fee .25		81.42
81.42	5	3.22	1.50				Fee .25		
	5		2.65				Dgs. .85		
							Csh. 100.00		189.89
189.89	6	3.22	2.30						
	6		1.40	.20			Fee .25		197.26
197.26	7	3.22	1.80						
	7		2.20				Brb. 1.75		206.23
206.23	8	3.22	2.80						
	8		.50				Fee .25		213.00
213.00	9	3.22	2.85						
	9		1.10	.30			Fee .25		220.72
220.72	10	3.22	1.50						
	10		2.90						228.34
228.34	11	3.22	1.50				Fee .25		
	11		2.15				Fee .25		235.71
235.71	12	3.22	1.90						
	12		1.10				Fee .25		242.18
242.18	13	3.22	1.40						
	13		.50						
	13		.50	.40			Fee .25		
248.45	14	3.22	2.30						
	14		1.80	.10					255.87
255.87	15	3.22	2.85						
	15		1.40				Fee .25		263.59
263.59	16	3.22	.85						
	16		2.00						
	16		1.50				Fee .25		271.41
271.41	17	3.22	1.10						
	17		2.20				Fee .25		278.18
278.18	18	3.22	2.35				Fee .25		
	18		1.20				Dgs. .55		285.75
285.75	19	3.22	2.00				Fee .25		
	19		3.15	.10			Fee .25		294.72
294.72	20	3.22	1.90						
	20		.50				Fee .25		300.59
300.59	21	3.22	2.45						
	21		.55				Csh. 50.00		356.81
356.81	22	3.22	2.35						
	22		.65	.10			Fee .25		363.53
363.53	23	3.22	1.50				Fee .25		
	23		1.55						370.05
370.05	24	3.22	1.55						
	24		1.15	.30					376.27
376.27	25	3.22	2.85				Fee .25		
	25		1.25	.10			Fee .25	Csh. \$800.00Cr.	415.91
415.91Cr.	26	3.22	2.30						
	26		.55				Csh. 5.00		404.74
404.74Cr.	27	3.22	2.10				Fee .25		
	27		1.15				Fee .25		397.77
397.77Cr.	28	3.22	2.40						
	28		.55				Fee .25		391.35
391.35Cr.	29	3.22	.55						
	29		3.05						384.83
384.83Cr.	30	3.22	1.15				Fee .25		
	30		2.15				Fee .25		375.51
375.51Cr.	31	3.40	1.70				Brb. 2.00		610.41
							Csh. 140.00Cr.		



The Fairmont Hotel, San Francisco, Calif. Mr. and Mrs. W. S. Leake. Room 679.  
Rate \$100—Continued

[Account no. 974. Previous account no. 677. Forward to account no. 1262]

		Room	Restaurant	Telephone	Laundry	Miscellaneous	Advances	Credits	Balance
\$287.77Cr.	1931 Apr. 4	\$3.33	\$2.15				Dgs. \$0.40 Fee. 10 Csh. 100.00 Fee. 25		\$181.04
181.04Cr.	5	3.33	2.25				Fee. 25		178.06
173.06Cr.	6	3.33	2.25				Brb. 2.00 Fee. 25		164.28
164.28Cr.	7	3.33	3.40				Dgs. 1.35 Fee. 25 Nws. 3.60		151.40
151.40Cr.	8	3.33	2.15				Fee. 25		144.92
144.92Cr.	9	3.33	2.15				Fee. 25		133.11
138.44Cr.	10	3.33	2.00				Fee. 25 Brb. 2.00 Csh. 5.00 Dgs. .85		117.48
133.11Cr.	11	3.33	.75				Fee. 25		110.05
	12	3.33	2.75				Fee. 25		103.67
117.48Cr.	13	3.33	1.00				Fee. 25		95.44
110.05Cr.	14	3.33	1.85				Fee. 25		89.26
103.67Cr.	15	3.33	.75				Dgs. 1.95		83.08
95.44Cr.	16	3.33	1.85				Fee. 25		75.95
89.26Cr.	17	3.33	.75				Fee. 25		30.63
83.08Cr.	18	3.33	2.80				Fee. 25		39.41
75.95Cr.	19	3.33	.75				Fee. 25		49.19
30.63Cr.	20	3.33	2.90				Fee. 25		55.67
	21	3.33	1.00				Csh. 50.00 Fee. 25		110.50
39.41Cr.	22	3.33	3.35				Fee. 25		118.48
49.19Cr.	23	3.33	2.15				Fee. 25		126.26
55.67Cr.	24	3.33	.75				Fee. 25		413.36
110.50Cr.	25	3.33	1.05				Fee. 25		406.53
118.48Cr.	26	3.33	3.50				Brb. 2.25 Csh. 10.00 Fee. 25		396.50
126.26Cr.	27	3.33	.75				Fee. 25		378.02
413.36Cr.	28	3.33	2.25				Fee. 25		370.69
406.53Cr.	29	3.33	1.55				Fee. 25		364.16
396.50Cr.	30	3.43	1.55				Fee. 25		
378.02Cr.	31		1.05						

[Account no. 1262. Previous account no. 974. Forward to account no. 1562]

\$364.16Cr.	1931 May 1	\$3.22	\$2.10				Bill rendered Brb. \$3.25 Fee. 25		\$364.16
354.34Cr.	2	3.22	2.00				Fee. 15 Dgs. .85 Csh. 100.00		347.72
347.72Cr.	3	3.22	2.95				Nws. 3.50 Dgs. .90 Dgs. 1.25 Fee. 25 Fee. 25		231.08
241.55Cr.	4	3.22	2.45				Fee. 25		220.76
231.08Cr.	5	3.22	2.95				Fee. 25		213.99
	6	3.22	2.75				Csh. 50.00 Fee. 25		155.72
220.76Cr.	7	3.22	2.55				Fee. 25		151.00
213.99Cr.	8	3.22	1.80				Dgs. .25 Fee. 25		144.18
155.72Cr.	9	3.22	1.40				Fee. 25		138.16
151.00Cr.	10	3.22	1.10				Csh. 50.00 Fee. 25		81.89
144.18Cr.	11	3.22	1.75				Csh. 1.00 Fee. 25		73.57
138.16Cr.	12	3.22	.85				Fee. 25		66.65
81.89Cr.	13	3.22	1.20				Fee. 25		59.98
73.57Cr.	14	3.22	2.30				Fee. 25		53.71
66.65Cr.	15	3.22	.90				Brb. 2.00		45.19
59.98Cr.	16	3.22	1.50						
53.71Cr.	17	3.22	1.85						
	18		1.10						

The Fairmont Hotel, San Francisco, Calif. Mr. and Mrs. W. S. Leake. Room 679.  
Rate \$100—Continued

[Account no. 1262. Previous account no. 974. Forward to account no. 1562]

		Room	Restaurant	Telephone	Laundry	Miscellaneous	Advances	Credits	Balance
\$45.19Cr.	1931 May 17	\$3.22	\$2.15				Fee \$0.25 Fee. 25 Csh. 5.00		\$38.87
38.87Cr.	18	3.22	2.60				Fee. 25		526.55
526.55Cr.	19	3.22	2.25				Fee. 25		519.88
519.88Cr.	20	3.22	1.55				Fee. 25		514.11
514.11Cr.	21	3.22	1.85				Dgs. 1.10 Flr. 2.50 Fee. 25 Dgs. .25		503.99
503.99Cr.	22	3.22	.75				Brb. 2.25 Fee. 25 Fee. 25		497.32
497.32Cr.	23	3.22	.75				Fee. 25		488.40
488.40Cr.	24	3.22	2.60				Fee. 25		481.33
481.33Cr.	25	3.22	1.95				Dgs. .15		475.26
475.26Cr.	26	3.22	2.55				Fee. 25		468.49
468.49Cr.	27	3.22	.75				Fee. 25		462.42
462.42Cr.	28	3.22	1.85				Fee. 25		456.35
456.35Cr.	29	3.22	.75				Fee. 25		450.00
450.00Cr.	30	3.22	1.90				Fee. 25		899.48
899.48Cr.	31	3.40	3.40				Fee. 25		893.36
893.36Cr.	31		1.00				Fee. 25		885.31

[Account no. 1562. Previous account no. 1262. Forward to account no. 1853]

\$885.31Cr.	1931 June 1	\$3.33	\$2.20				Bill rendered Csh. \$200.00 Fee. 25 Nws. 3.60		\$885.31
675.18Cr.	2	3.33	2.15				Fee. 25		675.18
675.18Cr.	3	3.33	1.85				Csh. 100.00 Csh. 5.00 Fee. 25 Dgs. 1.85		557.22
557.22Cr.	4	3.33	1.85				Fee. 25		549.09
549.09Cr.	5	3.33	2.70				Fee. 25		541.96
541.96Cr.	6	3.33	1.95				Fee. 25		535.93
535.93Cr.	7	3.33	2.25				Fee. 25		529.10
529.10Cr.	8	3.33	1.75				Fee. 25 Dgs. .50		521.97
521.97Cr.	9	3.33	2.25				Fee. 25		515.39
515.39Cr.	10	3.33	1.75				Fee. 25		509.31
509.31Cr.	11	3.33	1.85				Fee. 25		503.13
503.13Cr.	12	3.33	2.20				Fee. 25		496.60
496.60Cr.	13	3.33	1.15				Dgs. .85		491.17
491.17Cr.	14	3.33	1.25				Dgs. .15 Fee. 25		486.19
486.19Cr.	15	3.33	2.60				Fee. 25		478.91
478.91Cr.	16	3.33	2.10				Fee. 25		471.63
471.63Cr.	17	3.33	1.60				Dgs. 1.25 Dgs. 1.40 Dgs. .50 Dgs. 1.00 Fee. 25		460.10
460.10Cr.	18	3.33	1.75				Fee. 25		451.92
451.92Cr.	19	3.33	2.45				Csh. 50.00 Dgs. 1.25		392.54
392.54Cr.	20	3.33	1.60				Fee. 25		386.51
386.51Cr.	21	3.33	3.20				Fee. 25		378.73
378.73Cr.	22	3.33	2.50				Fee. 25 Dgs. .25 Dgs. 1.25 Fee. 25		369.35
369.35Cr.	23	3.33	1.60				Fee. 25		361.17
361.17Cr.	24	3.33	2.45				Dgs. 1.15 Dgs. 1.25 Fee. 25		506.09
506.09Cr.	25	3.33	1.15				Fee. 25		498.61
498.61Cr.	26	3.33	1.40				Dgs. 1.65		491.43
	27		1.15				Dgs. 1.25		

The Fairmont Hotel, San Francisco, Calif. Mr. and Mrs. W. S. Leake. Room 679.  
Rate, \$100—Continued

[Account no. 1562. Previous account no. 1262. Forward to account no. 1853]

		Room	Restaurant	Telephone	Laundry	Miscellaneous	Advances	Credits	Balance
\$491.48Cr.	1931 June 27	\$3.33	\$0.50						
	27		.25						
	27			\$0.10			Dgs. \$0.10		\$485.00
485.00Cr.	28	3.33	.90				Fee .25		
	28		.50	.30			Dgs. 1.50		
							Dgs. .50		477.72
477.72Cr.	29	3.33	.85						
	29		1.50				Fee .25		
	29		.75				Dgs. .20		
	29		.25	.10			Fee .25		470.24
470.24Cr.	30	3.43	.50				Fee .25		
	30		1.50				Fee .25		
	30		.50				Fee .25		
	30		.50	.40			Fee .25		
	30						Fee .25		462.16

[Account no. 1853. Previous account no. 1562. Forward to account no. 2149]

\$462.16Cr.	1931 July 1	\$3.22	\$0.50				Bill rendered		\$462.16
	1		.50				Fee \$0.25		
	1		1.40				Fee .25		
	1		.65				Csh. 200.00		255.39
255.39Cr.	2	3.22	1.50				C.o.d. 1.25		
	2		.85				Fee .25		
	2		.50	\$0.70			Dgs. 1.50		245.37
245.37Cr.	3	3.22	1.40				Fee .25		
	3		3.40				Fee .25		
	3		1.55				Fee .25		
	3		.50	.10			Fee .25		
							Nws. 3.60		230.60
230.60Cr.	4	3.22	1.75						
	4		.85						
	4		.80						
	4		.50	.30			Fee .25		222.93
222.93Cr.	5	3.22	.30				Fee .25		
	5		.80				Fee .25		
							Csh. 100.00		118.11
118.11Cr.	6	3.22	1.70						
	6		.95				Fee .25		
	6		.50				Fee .25		
	6		.75	.30			Fee .25		110.19
110.19Cr.	7	3.22	1.50				Dgs. 1.50		
	7		.50	.10			Fee .25		
							Fee .25		102.87
102.87Cr.	8	3.22	.50				Dgs. 1.65		
	8		.30				Fee .25		
	8		.55				Fee .25		
	8		1.50				Fee .25		
							Fee .25		94.15
94.15Cr.	9	3.22	.50						
	9		2.40						
	9		1.15	.10			Fee .25		86.53
86.53Cr.	10	3.22	1.50				Fee .25		
	10		1.05				Fee .25		
	10		.70	.60			Fee .25		78.71
78.71Cr.	11	3.22	.30						
	11		3.00				Fee .25		
	11		.50	.10			Dgs. 1.95		69.39
69.39Cr.	12	3.22	.85				Fee .25		
	12		.95				Fee .25		63.87
63.87Cr.	13	3.22	1.20						
	13		1.50						
	13		.80				Fee .25		
	13		1.20	.40			Fee .25		55.05
55.05Cr.	14	3.22	.85				Fee .25		
	14		1.50				Fee .25		
	14		.50	.20			Dgs. 1.75		46.53
46.53Cr.	15	3.22	.95						
	15		1.50				Fee .25		
	15		1.10				Fee .25		39.26
39.26Cr.	16	3.22	1.50						
	16		1.60				Fee .25		
	16		.85				Fee .25		
	16		1.10	.20			Fee .25		30.04
30.04Cr.	17	3.22	1.65						
	17		2.30						
	17		.80				Fee .25		
	17		.95	.50			Fee .25		20.12
20.12Cr.	18	3.22	1.50				Fee .25		
	18		1.40				Fee .25		
	18		.95	.10			Fee .25		
							Fee .25		11.95
11.95Cr.	19	3.22	1.30				Fee .25		
	19		.95				Fee .25		
							Dgs. .85		
							Dgs. 1.50		
							Fee .25		3.38
3.38Cr.	20	3.22	1.10				Fee .25		
	20		.85				Fee .25		
	20		1.20				Fee .25		
							Fee .25		4.84
4.84	21	3.22	1.70				Dgs. 1.10		
	21		1.50				Fee .25		
	21		.85				Fee .25		
	21		.95				Fee .25		13.81

The Fairmont Hotel, San Francisco, Calif. Mr. and Mrs. W. S. Leake. Room 679.  
Rate, \$100—Continued

[Account no. 1853. Previous account no. 1562. Forward to account no. 2149]

		Room	Restaurant	Telephone	Laundry	Miscellaneous	Advances	Credits	Balance
\$13.81	1931 July 22	\$3.22	\$1.25				Fee \$0.25		
	22		3.00				Fee .25		
	22		1.85				Fee .25		\$24.13
24.13	23	3.22	1.80				Fee .25		
	23		3.00				Fee .25		
	23		.85				Fee .25		
	23		.95	\$0.20			Dgs. 1.65		36.55
36.55	24	3.22	1.50				Dgs. 1.50		
	24		1.50				Dgs. .25		
	24		.85				Fee .25		
	24		.95	.10			Fee .25		
47.17	25	3.22	.95				Fee .25		47.17
	25		1.65				Fee .25		
	25		.95				Fee .25		
	25		.50	.10			Csh. 60.00		115.04
115.04	26	3.22	.95				Fee .25		
	26		.50				Fee .25		
	26		1.55				Fee .25		122.26
122.26	27	3.22	1.50						
	27		1.60				Fee .25		
	27		.90				Fee .25		
	27		.95	.10			Fee .25		131.03
131.03	28	3.22	.85						
	28		.95				Fee .25		
	28		1.50				Fee .25		
	28		1.50				Fee .25		139.80
139.80	29	3.22	2.10				Fee .25		
	29		.85				Fee .25		
	29		1.20	.20			Fee .25		148.37
148.37	30	3.22	1.50						
	30		1.25				Fee .25		
	30		.90				Fee .25		
	30		.95	.10			Fee .25		
642.96	31	3.40	1.10				Csh. \$800.00Cr.		642.96
	31		1.55				Fee .25		
	31		.90				Dgs. 1.50		
	31		.45				Fee .25		Csh. 175.00Cr.
	31		.50	.20					807.61

[Account no. 2149. Previous account no. 1853. Forward to account no. 2457]

\$807.61Cr.	1931 Aug. 1	\$3.22	\$0.50				Bill rendered		\$807.61
	1		1.45				Dgs. \$1.25		
	1		.95	\$0.10			Fee .25		
							Fee .25		
798.79Cr.	2	3.22	.75				Dgs. .85		898.79
	2		.95	.30			Csh. 200.00		
							Fee .25		
							Fee .25		593.07
693.07Cr.	3	3.22	3.00						
	3		1.50				Nws. 3.60		
	3		.50				Fee .25		
	3		.95				Fee .25		579.30
579.30Cr.	4	3.22	1.50						
	4		1.60				Fee .25		
	4		1.15				Fee .25		
	4		.95	.10			Fee .25		570.03
570.03Cr.	5	3.22	1.00						
	5		1.50				Fee .25		
	5		1.70				Fee .25		
	5		.85	.20			Fee .25		560.81
560.81Cr.	6	3.22	1.50				Brb. 1.00		
	6		.90				Fee .25		
	6		.95	.10			Dgs. 1.25		
							Fee .25		551.39
551.39Cr.	7	3.22	1.70				Fee .25		
	7		1.05				Fee .25		
	7		.50				C.o.d. 1.50		
	7		.95	.30			Fee .25		541.17
541.17Cr.	8	3.22	1.50						
	8		1.65						
	8		.60				Fee .25		
	8		.95	.10			Fee .25		532.65
532.65Cr.	9	3.22	1.20						
	9		.50				Fee .25		
	9		1.45	.20			Fee .25		525.83
525.83Cr.	10	3.22	1.50				Fee .25		
	10		1.50				Dgs. 1.15		
	10		.85				Dgs. .25		
	10		.30				Fee .25		Csh. \$300.00Cr.
	10		.95	.30					815.31
815.31Cr.	11	3.22	.85				Fee .25		
	11		.85				Fee .25		
	11		3.00				Fee .25		
	11		1.20	.30			Dgs. 3.25		801.4
							Fee .25		
801.64Cr.	12	3.22	.25						
	12		.95				Fee .25		
	12		.85				Fee .25		
	12		1.50				Dgs. 1.25		
	12		2.05	.40			Fee .25		790.42



The Fairmont Hotel, San Francisco, Calif. Mr. and Mrs. W. S. Leake. Room 679.  
Rate, \$100—Continued

[Account no. 2149. Previous account no. 1853. Forward to account no. 2457]

	Room	Restaurant	Telephone	Laundry	Miscellaneous	Advances	Credits	Balance
1931 Aug.								
\$790.42Cr.	13	\$3.22	\$1.50			Fee \$0.25		
	13		1.95			Fee .25		
	13		.50			Fee .25		
	13		.95	\$0.10		Fee .25		
						Dgs. .20		\$781.00
781.00Cr.	14	3.22	1.20			Fee .25		
	14		.50			Fee .25		
	14		.95	.10		Csh. 1.50		773.03
773.03Cr.	15	3.22	1.35			Fee .25		
	15		.50			Fee .25		
	15		.95			Dgs. .70		
						Dgs. 1.50		
						Fee .25		763.81
763.81Cr.	16	3.22	.30					
	16		.95			Fee .25		759.09
759.09Cr.	17	3.22	1.50					
	17		.50			Fee .25		
	17		.25			Fee .25		
	17		.50			Fee .25		
	17		.95			Fee .25		751.17
751.17Cr.	18	3.22	1.40			Csh. 100.00		
	18		1.50			Fee .25		
	18		.95			Fee .25		643.60
643.60Cr.	19	3.22	.95					
	19		.50			Fee .25		
	19		1.50			Fee .25		
	19		1.50			Dgs. 1.25		634.18
634.18Cr.	20	3.22	.50			Fee .25		
	20		.85			Fee .25		
	20		.95	.10		Fee .25		627.81
627.81Cr.	21	3.22	.85					
	21		1.50			Dgs. .85		
	21		1.50			Fee .25		
	21		.90	.10		Fee .25		618.39
618.39Cr.	22	3.22	1.50					
	22		1.40			Fee .25		
	22		.50			Fee .25		
	22		.70			Fee .25		610.32
610.32Cr.	23	3.22	.50			Csh. 50.00		
	23		.90			Fee .25		
						Fee .25		554.95
554.95Cr.	24	3.22	1.50			Dgs. .15		
	24		.50			Dgs. 1.50		
	24		1.35			Fee .25		
	24		.90			Fee .25		545.33
545.33Cr.	25	3.22	.90					
	25		1.50					
	25		1.90			Fee .25		
	25		1.25	.10		Fee .25		
						Tfr. \$1.35Cr.		537.31
537.31Cr.	26	3.22	.90			Fee .25		
	26		1.10			Fee .25		
	26		1.50			Fee .25		
	26		1.50			Fee .25		528.09
528.09Cr.	27	3.22	1.10			Fee .25		
	27		1.50			Dgs. .85		
	27		1.70			Fee .25		
	27		.90	.20		Fee .25		517.87
517.87Cr.	28	3.22	1.60					
	28		1.20			Fee .25		
	28		.85			Fee .25		
	28		.90	.20		Fee .25		509.15
509.15Cr.	29	3.22	1.40					
	29		1.50			Fee .25		
	29		1.60					
	29		.90	.20		Fee .25		499.83
499.83Cr.	30	3.22	.85			Fee .25		
	30		.90			Fee .25		
						Dgs. .25		
						Dgs. 1.25		
						Dgs. 1.70		490.91
490.91Cr.	31	3.40	.50			Fee .25		
	31		2.05			Fee .25		
	31		1.50	.10		Dgs. 1.00		
						Csh. 100.00Cr.		580.11

[Account no. 2457. Previous account no. 2149. Forward to account no. 2762]

1931 Sept.								
\$580.11Cr.	1	\$3.33	\$1.40			Bill rendered		\$580.11
	1		1.50			Fee \$0.25		
	1		.90	\$0.10		Fee .25		
						Fee .25		
						Csh. 80.00		491.88
491.88Cr.	2	3.33	.90					
	2		1.10			Nws. 3.60		
	2		1.80			Fee .25		
	2		1.50			Fee .25		479.15
479.15Cr.	3	3.33	.90					
	3		1.70			Fee .25		

The Fairmont Hotel, San Francisco, Calif. Mr. and Mrs. W. S. Leake. Room 679.  
Rate, \$100—Continued

[Account no. 2457. Previous account no. 2149. Forward to account no. 2762]

	Room	Restaurant	Telephone	Laundry	Miscellaneous	Advances	Credits	Balance
1931 Sept.								
\$479.15Cr.	3		\$0.85			Fee \$0.25		
	3		1.50			Fee .25		\$470.12
470.12Cr.	4	3.33	2.00					
	4		.75			Fee .25		
	4		2.60			Dgs. 1.50		
	4		.90			Fee .25		458.54
458.54Cr.	5	3.33	.50					
	5		1.60			Fee .25		
	5		1.50			Fee .25		
	5		.90			Fee .25		449.96
449.96Cr.	6	3.33	.80			Fee .25		
	6		.90			Fee .25		
						Fee .25		443.93
443.93Cr.	7	3.33	.50					
	7		.90			Fee .25		438.95
438.95Cr.	8	3.33	1.70					
	8		1.50					
	8		1.50			Fee .25		
	8		.90			Fee .25		429.27
429.27Cr.	9	3.33	.90			Fee .25		
	9		1.95			Fee .25		
	9		1.50			Fee .25		
	9		1.60			Fee .25		418.99
418.99Cr.	10	3.33	.50					
	10		1.90					
	10		.90	\$0.10		Fee .25		412.01
412.01Cr.	11	3.33	.90			Fee .25		
	11		1.50			Fee .25		
	11		1.25			Fee .25		
	11		1.45	.10		Fee .25		403.23
403.23Cr.	12	3.33	.90					
	12		1.10					
	12		.50			Fee .25		
	12		3.00			Fee .25	Csh. \$150.00Cr.	543.90
543.90Cr.	13	3.33	.50			Fee .25		
	13		.90	.10		Fee .25		538.87
538.87Cr.	14	3.33	.90			Fee .25		
	14		.50			Fee .25		
	14		1.70			Csh. 50.00		479.79
479.79Cr.	15	3.33	.90			Fee .25		
	15		1.20			Dgs. .75		
	15		2.20	.10		Fee .25		470.81
470.81Cr.	16	3.33	.85					
	16		3.00					
	16		.70			Fee .25		462.68
462.68Cr.	17	3.33	1.35					
	17		2.50					
	17		.70			Fee .25		454.55
454.55Cr.	18	3.33	1.35			Fee .25		
	18		1.40			Fee .25		
	18		.90	.30		Dgs. .80		445.97
445.97Cr.	19	3.33	1.75			Fee .25		
	19		.50			Csh. 50.00		
	19		.90			Fee .25		388.74
388.74Cr.	20	3.33	1.55					
	20		1.65					
	20		.90	.10		Fee .25		380.96
380.96Cr.	21	3.33	2.15					
	21		.90			Fee .25		
	21		1.20	.10		Fee .25		372.78
372.78Cr.	22	3.33	2.65			Dgs. 1.25		
	22		1.20			Fee .25		
	22		.90			Fee .25		362.95
362.95Cr.	23	3.33	1.40					
	23		1.50			Fee .25		
	23		.90			Fee .25		353.32
353.32Cr.	24	3.33	2.00					
	24		1.40					
	24		.90					347.69
347.69Cr.	25	3.33	2.95					
	25		1.50			Fee .25		
	25		.90	.10		Fee .25		338.41
338.41Cr.	26	3.33	1.85			Dgs. .25		
	26		1.50			Fee .25		230.08
230.08Cr.	27	3.33	.90			Fee .25		
	27		1.40			Fee .25		
	27		.90			Fee .25		321.00
321.00Cr.	28	3.33	1.85					
	28		.90			Fee .25		
	28		1.50	.10		Fee .25		312.82
312.82Cr.	29	3.33	3.35			Fee .25		
	29		1.50			Fee .25		
	29		.90			Dgs. .35		302.64
302.64Cr.	30	3.43	1.85					
	30		1.50					
	30		.90			Fee .25	Csh. 55.93Cr.	350.64

*The Fairmont Hotel, San Francisco, Calif. Mr. and Mrs. W. S. Leake. Room 679.*  
Rate \$100—Continued

[Account no. 3067. Previous account no. 2762. Forward to account no. 3371]

		Room	Restaurant	Telephone	Laundry	Miscellaneous	Advances	Credits	Balance
	1931								
	Nov.								
\$219.06	6	\$3.33							\$222.39
222.39	7	3.33							225.72
225.72	8	3.33							229.05
229.05	9	3.33							232.38
232.38	10	3.33							235.71
235.71	11	3.33							239.04
239.04	12	3.33							242.37
242.37	13	3.33							245.70
245.70	14	3.33					Csh. 100.00		249.03
349.03	15	3.33							352.36
352.36	16	3.33						Csh. \$200.00Cr.	355.69
155.69	17	3.33						Csh. 50.00Cr.	109.02
109.02	18	3.33							112.35
112.35	19	3.33							115.68
115.68	20	3.33		\$0.10					119.11
119.11	21	3.33		.10			Csh 200.00		322.54
322.54	22	3.33							325.87
325.87	23	3.33						Csh. 200.00Cr.	129.20
129.20	24	3.33							132.53
132.53	25	3.33							135.86
135.86	26	3.33							139.19
139.19	27	3.33				{ Val. \$1.75 }	Csh. .34		144.61
144.61	28	3.33							147.94
147.94	29	3.33							151.27
151.27	30	3.43					Csh 1.41		156.11

[illegible][illegible]

	1931 Nov.					Bill rendered		\$236.19
\$236.19 Cr.	1	\$3.33						232.86
232.86 Cr.	2	3.33				Nws. \$3.60		225.95
225.93 Cr.	3	3.33						222.62
222.60 Cr.	4	3.33				Csh. \$235.00		15.73
15.73	5	3.33				Csh. 200.00		219.06



The Fairmont Hotel, San Francisco, Calif. W. S. Leake. Room 679. Rate, \$100—Con.  
[Account no. 175. Previous account no. 3371. Forward to account no. 471]

		Room	Restaurant	Telephone	Laundry	Miscellaneous	Advances	Credits	Balance
1932 Jan.									
\$386.78Cr.	19	\$3.22							\$383.56
383.56Cr.	20	3.22							380.34
380.34Cr.	21	3.22							377.12
377.12Cr.	22	3.22							373.90
373.90Cr.	23	3.22		\$0.10			Tel. \$0.60 Csh. 100.00		269.98
269.98Cr.	24	3.22							266.76
266.76Cr.	25	3.22							263.54
263.54Cr.	26	3.22							260.32
260.32Cr.	27	3.22		.10					257.00
257.00Cr.	28	3.22							253.78
253.78Cr.	29	3.22							250.56
250.56Cr.	30	3.22							247.34
247.34Cr.	31	3.40						Csh. \$300.00Cr.	543.94

[Account no. 471. Previous account no. 175. Forward to account no. 761]

1932 Feb.									
\$543.94Cr.	1	\$3.44	\$1.50				Bill rendered Nws. \$3.60 Csh. 40.00		\$543.94
495.40Cr.	2	3.44	1.50					Csh. \$1.30Cr.	495.40
491.76Cr.	3	3.44	3.00						491.76
485.32Cr.	4	3.44	1.50						485.32
480.38Cr.	5	3.44							480.38
476.94Cr.	6	3.44	1.50	\$0.10			Csh. 100.00		476.94
371.90Cr.	7	3.44						Csh. 1.30Cr.	371.90
369.76Cr.	8	3.44							369.76
366.32Cr.	9	3.44	1.50						366.32
361.38Cr.	10	3.44							361.38
357.94Cr.	11	3.44	3.50						357.94
351.00Cr.	12	3.44	1.80						351.00
345.76Cr.	13	3.44	1.50				Csh. 200.00		345.76
140.82Cr.	14	3.44		.10					140.82
137.28Cr.	15	3.44							137.28
133.84Cr.	16	3.44	1.50	.10				Csh. 500.00Cr.	133.84
628.80Cr.	17	3.44	1.50						628.80
623.86Cr.	18	3.44	3.00				Csh. 450.00		623.86
167.42Cr.	19	3.44	2.10						167.42
161.88Cr.	20	3.44	1.50						161.88
156.94Cr.	21	3.44							156.94
153.50Cr.	22	3.44		.10					153.50
149.96Cr.	23	3.44	3.00						149.96
143.52Cr.	24	3.44	1.50				Csh. 50.00		143.52
88.58Cr.	25	3.44	1.50						88.58
83.64Cr.	26	3.44	3.25						83.64
76.95Cr.	27	3.44	1.50	.10					76.95
71.91Cr.	28	3.44							71.91
68.47Cr.	29	3.68	2.00	.10				Csh. 225.00Cr.	68.47

[Account no. 761. Previous account no. 471. Forward to account no. 1061]

1932 Mar.									
\$287.69Cr.	1	\$3.22	\$1.50				Bill rendered Nws. \$2.30 Flr. 1.90 Csh. 100.00		\$287.69
280.67Cr.	2	3.22							280.67
175.55Cr.	3	3.22	1.50						175.55
170.83Cr.	4	3.22	1.45						170.83
166.16Cr.	5	3.22							166.16
162.94Cr.	6	3.22							162.94
159.72Cr.	7	3.22	1.50						159.72
155.00Cr.	8	3.22	4.50						155.00
147.28Cr.	9	3.22		\$0.20			Csh. 50.00		147.28
93.86Cr.	10	3.22	3.00						93.86
87.64Cr.	11	3.22	2.90						87.64
81.52Cr.	12	3.22	1.50						81.52
76.80Cr.	13	3.22		.10					76.80
73.28Cr.	14	3.22		.20					73.28
570.06Cr.	15	3.22	1.50				Csh. 25.00		570.06
540.34Cr.	16	3.22	3.00	.10			Csh. 100.00		540.34
434.02Cr.	17	3.22	1.50						434.02
429.30Cr.	18	3.22	4.80						429.30
420.48Cr.	19	3.22	1.60	.25					420.48
415.36Cr.	20	3.22	.85	.30					415.36
410.99Cr.	21	3.22	1.00						410.99
405.72Cr.	22	3.22	.85	.20					405.72
398.35Cr.	23	3.22	.85	.30					398.35
393.88Cr.	24	3.22	.85	.40					393.88
389.31Cr.	25	3.22	1.55	.50					389.31
382.74Cr.	26	3.22	.85	.20			Nws. .35		382.74
383.09Cr.	27	3.22	1.50	.40				Tr. .35Cr.	383.09
375.92Cr.	28	3.22	.85	.50					375.92
372.30Cr.	29	3.22	1.50	.20					372.30
367.88Cr.	30	3.22		.10					367.88
364.26Cr.	31	3.40	1.50						364.26

The Fairmont Hotel, San Francisco, Calif. W. S. Leake. Room 679. Rate, \$100—Con.  
[Account no. 1061. Previous account no. 761. Forward to account no. 1360]

		Room	Restaurant	Telephone	Laundry	Miscellaneous	Advances	Credits	Balance
1932 Apr.									
\$354.64Cr.	1	\$3.33	\$2.60				Bill rendered Nws. \$2.30 Flr. 9.00 Csh. 50.00		\$354.64
346.41Cr.	2	3.33	1.50	\$0.10					346.41
282.48Cr.	3	3.33							282.48
279.15Cr.	4	3.33	1.50						279.15
274.32Cr.	5	3.33	3.00				Csh. 150.00		274.32
117.99Cr.	6	3.33	1.50						117.99
113.16Cr.	7	3.33							113.16
109.83Cr.	8	3.33	2.25						109.83
104.25Cr.	9	3.33							104.25
100.92Cr.	10	3.33		.10			Csh. 100.00		100.92
2.51	11	3.33	1.50						2.51
7.34	12	3.33	3.00						7.34
13.67	13	3.33	3.00				Csh. 100.00		13.67
120.00	14	3.33	1.50						120.00
124.83	15	3.33	2.00						124.83
130.76	16	3.33	1.50				Csh. \$150.00Cr.		130.76
14.41Cr.	17	3.33							14.41
11.08Cr.	18	3.33							11.08
7.75Cr.	19	3.33	3.00				Csh. 100.00		7.75
98.58	20	3.33	3.00						98.58
104.91	21	3.33					Csh. 500.00Cr.		104.91
391.76Cr.	22	3.33	2.60	.10					391.76
385.73Cr.	23	3.33		.20			Csh. 20.00		385.73
362.20Cr.	24	3.33							362.20
358.87Cr.	25	3.33	1.50						358.87
354.04Cr.	26	3.33	3.00						354.04
347.71Cr.	27	3.33		.40					347.71
343.98Cr.	28	3.33	1.50						343.98
339.15Cr.	29	3.33	1.60				Csh. 100.00		339.15
234.22Cr.	30	3.43					Csh. 200.00Cr.		234.22

[Account no. 1360. Previous account no. 1061. Forward to account no. 1662]

1932 May									
\$430.79Cr.	1	\$3.22					Bill rendered Nws. \$2.30 Csh. 30.00 Flr. 6.25		\$430.79
495.27Cr.	2	3.22	\$1.50				Csh. \$100.00Cr.		495.27
634.30Cr.	3	3.22	1.50	\$0.10			Csh. 150.00Cr.		634.30
629.48Cr.	4	3.22	1.50						629.48
624.76Cr.	5	3.22					Csh. 150.00		624.76
471.54Cr.	6	3.22	3.40	.20					471.54
464.72Cr.	7	3.22					Tel. .40 Tel. .54 Tel. .20 Csh. 100.00		464.72
460.56Cr.	8	3.22							460.56
457.14Cr.	9	3.22							457.14
353.92Cr.	10	3.22	1.50						353.92
349.20Cr.	11	3.22		.30					349.20
345.68Cr.	12	3.22	1.50	.20					345.68
340.76Cr.	13	3.22	1.40						340.76
336.14Cr.	14	3.22							336.14
332.92Cr.	15	3.22		.30					332.92
329.40Cr.	16	3.22					Csh. 100.00		329.40
226.18Cr.	17	3.22		.10					226.18
222.86Cr.	18	3.22		.10					222.86
219.54Cr.	19	3.22							219.54
216.32Cr.	20	3.22	1.25	.10			Csh. 125.00		216.32
86.75Cr.	21	3.22		.10					86.75
83.43Cr.	22	3.22							83.43
80.21Cr.	23	3.22							80.21
76.99Cr.	24	3.22	1.65	.10			Csh. 75.00		76.99
2.98	25	3.22							2.98
6.20	26	3.22	1.50						6.20
10.92	27	3.22	3.00				Tel. 1.23 Tel. .82 Csh. 100.00		10.92
18.37	28	3.22							18.37
122.41	29	3.22							122.41
125.63	30	3.22							125.63
129.85	31	3.40					Csh. 475.00Cr.		129.85

[Account no. 1662. Previous account no. 1360. Forward to account no. 1955]

1932 June									
\$342.75Cr.	1	\$3.33					Bill rendered Nws. \$2.30 Csh. 150.00		\$342.75
187.12Cr.	2	3.33							187.12
183.79Cr.	3	3.33	\$1.40				Csh. 200.00		183.79
179.05Cr.	4	3.33		\$0.10					179.05
24.37	5	3.33							24.37
27.70	6	3.33							27.70
31.03	7	3.33							31.03
34.36	8	3.33							34.36
37.69	9	3.33		.10					37.69
41.12	10	3.33							41.12
44.45	11	3.33	.20						44.45
47.98	12	3.33	.10						47.98
51.41	13	3.33							51.41
54.74	14	3.33							54.74
58.07	15	3.33					Csh. .10		58.07





The Fairmont Hotel, San Francisco, Calif. W. S. Leake. Room 679. Rate, \$100—Con.  
[Account no. 2924. Previous account no. 2697. Forward to account no. 3138]

		Room	Restaurant	Telephone	Laundry	Miscellaneous	Advances	Credits	Balance
1932	Nov.								
\$48.64Cr.	16	3.33		\$ .35				Csh. \$200.00Cr.	\$244.66
244.66Cr.	17	3.33		.50					240.83
240.83Cr.	18	3.33		.10					237.40
237.40Cr.	19	3.33		.10					233.97
233.97Cr.	20	3.33		.20					230.44
230.44Cr.	21	3.33		.20					226.91
226.91Cr.	22	3.33		.10					223.48
223.48Cr.	23	3.33		.25					219.80
				.10					216.02
219.80Cr.	24	3.33		.45					212.44
216.02Cr.	25	3.33		.25					208.81
212.44Cr.	26	3.33		.30					205.28
208.81Cr.	27	3.33		.20					201.95
205.28Cr.	28	3.33							198.62
201.95Cr.	29	3.33							194.99
198.62Cr.	30	3.43		.20					

[Account no. 3138. Previous account no. 2924. Forward to account no. 153]

		Room	Restaurant	Telephone	Laundry	Miscellaneous	Advances	Credits	Balance
1932	Dec.								
\$194.99Cr.	1	3.22		\$0.20			Bill rendered.		\$194.99
189.27Cr.	2	3.22		.10			Nws. \$2.30		189.27
185.95Cr.	3	3.22		.25					185.95
				.30					182.18
182.18Cr.	4	3.22		.10			Csh. 150.00		28.86
28.86Cr.	5	3.22		.20					25.44
25.44Cr.	6	3.22							22.22
22.22Cr.	7	3.22		.20					18.80
18.80Cr.	8	3.22							15.58
15.58Cr.	9	3.22		.25					12.36
				.10					11.23
162.01Cr.	10	3.22		.25				Csh. \$150.00Cr.	162.01
				.10					158.44
158.44Cr.	11	3.22		.25					154.52
				.25					150.85
154.52Cr.	12	3.22		.20					147.28
150.85Cr.	13	3.22		.15					143.76
147.28Cr.	14	3.22		.30					140.54
143.76Cr.	15	3.22							137.22
140.54Cr.	16	3.22		.10					133.90
137.22Cr.	17	3.22	\$1.95	.40			Csh. 50.00		81.65
81.65Cr.	18	3.22							78.43
78.43Cr.	19	3.22		.10					75.11
75.11Cr.	20	3.22		.10			Csh. 50.00		21.79
21.79Cr.	21	3.22		.10					18.47
18.47Cr.	22	3.22		.35					14.90
14.90Cr.	23	3.22		.10					11.58
11.58Cr.	24	3.22		.10					8.26
8.26Cr.	25	3.22		.25					4.49
				.30					.82
4.49Cr.	26	3.22		.40			Nws. .05		2.60
.82Cr.	27	3.22		.20					5.92
2.60	28	3.22		.10					100.56Cr.
5.92	29	3.22		.30				Csh. 50.00Cr.	97.24Cr.
	30	3.22		.10					93.74
100.56Cr.	31	3.40		.10					

[Account no. 158. Previous account no. 3138. Forward to account no. 338]

		Room	Restaurant	Telephone	Laundry	Miscellaneous	Advances	Credits	Balance
1933	Jan.								
\$93.74Cr.	1	3.22		\$1.05			Bill rendered		\$93.74
				.20			Csh. \$50.00		36.97
36.97Cr.	2	3.22	\$0.85	.20			Nws. 2.30		32.70
32.70Cr.	3	3.22		.20					29.28
29.28Cr.	4	3.22		.20					25.86
25.86Cr.	5	3.22		.10			Csh. 100.00		77.46
77.46	6	3.22		.10					80.78
80.78	7	3.22		.25					84.85
				.60					88.27
64.85	8	3.22		.20					91.59
88.27	9	3.22		.10					4.99
91.59	10	3.22		.20				Csh. \$100.00Cr.	1.67
4.99Cr.	11	3.22		.10					1.65
1.67Cr.	12	3.22		.10					4.87
1.65	13	3.22							8.54
4.87	14	3.22		.25					11.86
				.10					15.08
8.54	15	3.22							18.50
11.86	16	3.22		.20					21.92
15.08	17	3.22		.20					25.44
18.50	18	3.22		.20					29.06
21.92	19	3.22		.30					67.52
25.44	20	3.22		.40					14.30
29.06	21	3.22		.20				Csh. 100.00Cr.	10.88
67.52Cr.	22	3.22						Csh. 50.00	57.31
14.30Cr.	23	3.22		.20					53.04
10.88Cr.	24	3.22		.25				Csh. 50.00Cr.	49.32
				.10					59.00
57.31Cr.	25	3.22		1.05					
53.04Cr.	26	3.22		.50					
49.32Cr.	27	3.22		.10			C.o.d. 105.00		

The Fairmont Hotel, San Francisco, Calif. W. S. Leake. Room 679. Rate, \$100—Con.  
[Account no. 158. Previous account no. 3138. Forward to account no. 338]

		Room	Restaurant	Telephone	Laundry	Miscellaneous	Advances	Credits	Balance
1933	Jan.								
\$59.00	28	3.22		\$0.20				Csh. \$200.00Cr.	\$137.58
137.58Cr.	29	3.22							134.36
134.36Cr.	30	3.22		.25					130.69
				.20					126.64
130.69Cr.	31	3.40		.25					
				.40					

[Account no. 388. Previous account no. 158. Forward to account no. 600]

		Room	Restaurant	Telephone	Laundry	Miscellaneous	Advances	Credits	Balance
1933	Feb.								
\$126.64Cr.	1	3.57		\$0.25			Bill rendered		\$126.64
				.20			Csh. \$100.00		20.32
20.32Cr.	2	3.57		.10			Nws. 2.30		66.65
66.65Cr.	3	3.57		.30				Csh. \$50.00Cr.	62.78
62.78Cr.	4	3.57		.30					41.09
41.09	5	3.57		.10					44.76
44.76	6	3.57		.40				Csh. 50.00	98.73
98.73	7	3.57		.20					152.50
152.50	8	3.57						Csh. 50.00	31.07
31.07	9	3.57							34.64
34.64	10	3.57		.25					38.86
				.40					7.27
38.86	11	3.57		.30				Csh. 50.00Cr.	3.50
7.27	12	3.57		.20					.32
3.50Cr.	13	3.57		.25					3.99
	14	3.57		.10					7.56
3.99	15	3.57							11.23
7.56	16	3.57		.10					14.90
11.23	17	3.57		.10					18.47
14.90	18	3.57							23.34
18.47	19	3.57		1.00					23.09
				.20					19.52
23.34	20	3.57		.10				Csh. 50.00Cr.	15.95
23.09Cr.	21	3.57							11.28
19.52Cr.	22	3.57							7.61
15.95Cr.	23	3.57		1.00					3.94
				.10					50.27
11.28Cr.	24	3.57		.10				Csh. 50.00Cr.	46.70
7.61Cr.	25	3.57		.10					42.89
3.94Cr.	26	3.57		.10					
50.27Cr.	27	3.57							
46.70Cr.	28	3.61		.20					

[Account no. 600. Previous account no. 388. Forward to account no. 836]

		Room	Restaurant	Telephone	Laundry	Miscellaneous	Advances	Credits	Balance
1933	Mar.								
\$42.89Cr.	1	3.22					Bill rendered		\$42.89
36.07Cr.	2	3.22		\$0.20			Nws. \$3.60		36.07
32.65Cr.	3	3.22		.40					32.65
29.03Cr.	4	3.22	\$0.50	.75					29.03
	5	3.22	.85	.50					24.06
24.06Cr.	6	3.22	.80	.20					19.49
19.49Cr.	7	3.22	.50	.40			Brb. .75		14.62
14.62Cr.	8	3.22	.50	.20					10.70
10.70Cr.	9	3.22	.35	.20			Brb. .75		5.68
5.68Cr.	10	3.22	.50	.50					1.46
1.46Cr.	11	3.22	.50	.20			Brb. 0.75		2.26
2.26	12	3.22	0.50	.20			Nws. .05	Csh. \$93.00Cr.	84.72
84.72Cr.	13	3.22	.50	.50					81.00
81.00Cr.	14	3.22	.50				Brb. .75		77.28
77.28Cr.	15	3.22	.50	.30					72.81
72.81Cr.	16	3.22	.50	.10					68.79
68.79Cr.	17	3.22	.45						64.97
64.97Cr.	18	3.22	1.10	.20					60.00
60.00Cr.	19	3.22	.45	.10					56.33
56.33Cr.	20	3.22					Csh. 10.00		52.56
52.56Cr.	21	3.22		.10			Csh. 10.00		39.34
39.34Cr.	22	3.22							26.02
26.02Cr.	23	3.22					Csh. 10.00		22.80
22.80Cr.	24	3.22							9.58
9.58Cr.	25	3.22		.10					6.36
6.36Cr.	26	3.22		.10			Csh. 10.00		3.04
3.04Cr.	27	3.22		.10					10.28
10.28	28	3.22		.40					13.60
13.60	29	3.22		.20					17.22
17.22	30	3.22		.10					20.64
20.64	31	3.40		.20			Csh. 5.00	Csh. 50.00Cr.	23.96

[Account no. 836. Previous account no. 600. Forward to account no. 1050]

	1933								
	Apr.								
\$17.44Cr.	1	\$3.33					Bill rendered		\$17.44
35.89	2	3.33					Csh. \$50.00		35.89
43.02	3	3.33	\$0.20				Nws. 3.60		43.02
46.35	4	3.33		.50					50.18
50.18	5	3.33		.20					53.71
53.71	6	3.33		.20					57.24
57.24	7	3.33		.20					60.77

The Fairmont Hotel, San Francisco, Calif. W. S. Leake. Room 679. Rate, \$100—Con.  
[Account no. 833. Previous account no. 600. Forward to account no. 1050]

	Room	Restaurant	Telephone	Laundry	Miscellaneous	Advances	Credits	Balance
1933								
Apr.								
\$90.77	8	\$3.33		\$0.10				\$94.20
64.20	9	3.33						67.53
67.53	10	3.33		.10				70.96
70.96	11	3.33		.10				74.39
74.39	12	3.33		.20				77.92
77.92	13	3.33						81.25
81.25	14	3.33		.30				84.88
84.88	15	3.33		.10				88.31
88.31	16	3.33						91.64
91.64	17	3.33		.20				95.17
95.17	18	3.33		.10				98.85
98.85	19	3.33		.30				102.18
102.18	20	3.33		.10				105.81
105.81	21	3.33						109.24
109.24	22	3.33			(Val. \$0.50)			113.07
113.07	23	3.33		.10				116.50
116.50	24	3.33	\$1.40					121.23
121.23	25	3.33	.45					125.01
125.01	26	3.33	.45	.10				128.89
128.89	27	3.33	.45	.20				132.87
132.87	28	3.33	.45					137.10
137.10	29	3.33	.45					142.83
142.83	30	3.43	.80	.10				147.16

## U.S.S. EXHIBIT 45

Fairmont Hotel—Daily record of long-distance calls Tuesday, Mar. 11, 1930

Room no.	Name	Exchange	Number	Place	Telephone company charge	Hotel charge	House
6	Bearnes		248	San Mateo	\$0.15	\$0.25	
15	Boudwin		36F2	Campbell	.35	.45	
334	Storey		21259	Palo Alto	.55	.80	
200	Plant	Capitol	4324	Sacramento	.55	.80	
364	Blanding		6	Belvedere	.10	.20	
230	Squire		528	Mill Valley	.10	.20	
678	Shecky		26	San Rafael	.40	.50	
576	Gallois		47	Sausalito	.10	.20	
232	Swan		230	do.	Da.	Ca.	
Cash	Booth		3731	San Mateo	.15	.20	
551	Zelle		47	Sausalito	.20	.30	
324	Capalle		246	Woodside	Da.	Ca.	
536	Hale		5518	Palo Alto	.25	.35	
236	Field		393	Belmont	.20	.30	
679	Leake		471	Woodside	.25	.35	
Cash	Booth	Capitol	3000	Sacramento	.55	.55	
430	do.		380	Del Monte	.80	1.05	
200	Plant	Capitol	4324	Sacramento	.50	.75	
284	Phin		2503	Tucson, Ariz.	2.75	3.00	
540	Murphy	Murryhill	5835J	New York	10.75	11.00	
Cash	Booth		2104	Stockton	.25	.30	
246	Johnson		169	Chico	.75	1.00	
					19.70	22.55	

P. P., \$29.45.  
Report, 29.45.

Fairmont Hotel—Daily record of long-distance calls Thursday, Mar. 13, 1930

Room no.	Name	Exchange	Number	Place	Telephone company charge	Hotel charge	House
323	McBryde		85	Martinez	\$0.25	\$0.35	
711	Lohmann		5306R	Burlingame	.15	.25	
334	Storey		21259	Palo Alto	.55	.65	
200	Plant		21833	do.	Ca.	Da.	
364	Blanding		103R	Belvedere	.10	.20	
544	Dickey		512	Monterey	.65	.90	
405	Norton		1147	San Mateo	.20	.30	
Acct.	Drum		5210	Burlingame	Da.	Ca.	
625	West		7034W	San Mateo	.30	.40	
204	Crane		5289J	Burlingame	.15	.25	
590	Warren		211338	Palo Alto	.25	.35	
Cash	Booth		967	Modesto	.85	.95	
118	Bonetti		3213	Stockton	.90	1.15	
648	Booth	Whitney	8723	Los Angeles	2.35	2.60	
366	Blanding		103R	Belvedere	.10	.20	
228	Bowen		4347	Burlingame	.20	.30	
House	Wood		528	Mill Valley	.10		\$0.10
551	Zells		47	Sausalito	.15	.25	
544	Dickey	Wicker-sham.	3263	New York	Da.	Ca.	

Fairmont Hotel—Daily record of long-distance calls Thursday, Mar. 13, 1930—Continued

Room no.	Name	Exchange	Number	Place	Telephone company charge	Hotel charge	House
322	Capella		246	Woodside	Da.	Ca.	
307	Peiser		8706	Los Angeles	Da.	Ca.	
622	West		7034W	San Mateo	\$0.15	\$0.25	
418	Murtief		172	do.	.15	.25	
590	Warren		21143	Palo Alto	.25	.35	
334	Storey		21259	do.	.30	.40	
681	Harner		6587	Burlingame	.15	.25	
483	Moser		152	Mill Valley	.10	.20	
283	McElwain		1369W	San Rafael	.25	.35	
679	Leake		471	Woodside	.25	.35	
246	Johnson			Willows (Mr. Lucas)	1.90	2.15	
394	Garrett		5092	Burlingame	Da.	Ca.	
583	Goldberg		7396W	Stockton	.25	.35	
303	Compton	H e m -stead.	8904	Los Angeles	3.85	4.10	
					14.85	18.10	\$0.10

1 Incoming: collect.

P. P., \$24.10.

Report, \$24.10.

## U.S.S. EXHIBIT 46

Payments on Judge Louderback's account—room 26

1929		
Oct. 17		\$27.87
Nov. 5		50.00
Nov. 8		31.27
Dec. 7		82.68
1930		
Jan. 4		80.17
Feb. 8		81.01
Mar. 6		81.72
Apr. 1		80.47
May 2 (Lo. check 11-1-12)		88.38
June 1 (Lo. 11-1)		87.64
July 1 (c)		62.82
Aug. 1 (Lo. 11-1-12)		82.11
Sept. 4 (Lo. 11-1-12)		99.63
Oct. 1 (c)		87.77
Nov. 2 (Lo. 11-1-12)		90.11
Dec. 5 (Lo. 11-1-14)		95.33
1931		
Jan. 4 (Lo. 11-1-12)		85.57
Feb. 1 (cash)		77.26
Mar. 6 (cash)		98.92
Apr. 4 (cash)		87.75
May 2 (cash)		88.58
June 1 (cash)		86.23
July 1 (cash)		75.00
Aug. 3 (Lo. 11-1-12)		112.99
Sept. 1 (Lo. 11-1-12)		91.82
Oct. 2 (Lo. 11-1)		93.56
Mar. 5 (cash)		81.19
Dec. 2 (Lo. 11-1)		82.70
1932		
Jan. 1 (c)		75.90
Feb. 2 (Lo. 11-1)		77.63
Mar. 1 (Lo. 11-1)		81.25
Apr. 2 (Lo. 11-1)		79.80
May 1 (Lo. 11-1)		85.00
June 1 (cash)		83.25
July 5 (Lo. 11-16)		75.30
Aug. 1 (Lo. 11-1)		80.10
Sept. 1 (Lo. 11-1)		77.35
Oct. 3 (Lo. 11-1)		85.20
Nov. 1 (Lo. 11-1)		79.05
Dec. 3 (Lo. 11-1)		77.35
1933		
Jan. 4 (Lo. 11-1)		80.95
Feb. 8 (cash)		75.30
Mar. 2 (Lo. 11-1)		77.90
Apr. 5 (Lo. 11-1)		78.50

## U.S.S. EXHIBIT 47

MAY 18, 1933.

BEFORE THE INDUSTRIAL ACCIDENT COMMISSION OF THE STATE OF CALIFORNIA. CLAIM NO. 32249

MRS. HELEN LAY, APPLICANT, v. BOS CONSTRUCTION CO. AND LUMBERMEN'S RECIPROCAL ASSOCIATION, DEFENDANTS, CERTIFICATION

I, J. S. Thomas, assistant secretary of the Industrial Accident Commission of the State of California, hereby certify that the attached are full, true, and correct copies of application for adjustment of claim filed July 24, 1930; findings and award, filed



July 28, 1930; petition for rehearing by Bos Construction Co., defendant in the above-entitled matter, filed August 5, 1930; and order granting petition for rehearing of defendant Bos Construction Co. filed August 8, 1930, in the offices of the Industrial Accident Commission in the above-entitled case.

Attest my hand and seal of the Industrial Accident Commission of the State of California.

J. S. THOMAS,  
Assistant Secretary.

Dated at San Francisco, Calif., this 8th day of May 1933.

(Form No. 34)

STATE OF CALIFORNIA, DEPARTMENT OF INDUSTRIAL RELATIONS, INDUSTRIAL ACCIDENT COMMISSION

Filed July 24, 1930, by H. L. White, secretary.

(A. E.)

APPLICATION FOR ADJUSTMENT OF CLAIM

Claim No. 32249

Mrs. Helen Lay, 803 Devisadero Street, San Francisco, applicant, v. Bos Construction Co. and Lumberman's Reciprocal Association, defendant, 1912 East Twenty-sixth Street, Oakland, Calif.; 206 Sansome Street, San Francisco.

1. On July 18, 1930, Golden B. Lay, while employed as structural-iron worker—laborer, at San Francisco, Calif., by Bos Construction Co., sustained injury arising out of and in the course of the employment, said injury being received in the following manner: Fell from building.

2. The parts of the body injured and subsequent results are: Fatal.

3. Employer's insurance carrier was Lumberman's Reciprocal Exchange.

4. Injured left work on same day, 193—, and disability continued to —, 193—.

5. Last payment of indemnity on —, 193—; last medical furnished by employer on —, 193—.

6. Medical or surgical treatment has been rendered by —.

7. Age of employee was 23 and the wage \$11 per day, working 5 days per week.

TO BE USED IN DEATH CASES ONLY

8. It is claimed that the deceased left the following-named dependent: Name, Helen Lay; age, 23; relationship, wife; address, 803 Devisadero Street, San Francisco.

9. A question has arisen with respect to the liability of the employer or insurance carrier, and the general nature of the claim in controversy is: Question of dependency.

Wherefore it is requested that a time and place be fixed for hearing and notice given, and that an order or award be made granting such relief as the party or parties may be entitled to.

MRS. HELEN LAY,  
803 Devisadero Street,  
San Francisco.

Dated at San Francisco, Calif., this 24th day of July 1930.

BEFORE THE INDUSTRIAL ACCIDENT COMMISSION OF THE STATE OF CALIFORNIA, CLAIM NO. 32249

MRS. HELEN LAY, APPLICANT, v. BOS CONSTRUCTION CO. AND LUMBERMEN'S RECIPROCAL ASSOCIATION, DEFENDANTS. FINDINGS AND AWARD FILED JULY 28, 1930

Applicant's representative: Charles F. Zerbe.

Defendants' attorneys: Bronson, Bronson & Slaven, appearing by Roy A. Bronson.

An application for adjustment of claim for compensation having been filed herein, and all parties having appeared, and the matter having been regularly heard before Frank J. Burke, referee, and submitted for decision, said referee now makes his findings and award as follows:

FINDINGS OF FACT

1. Golden B. Lay, the employee, since deceased, while employed as a structural-iron workers at San Francisco, Calif., by Bos Construction Co., on July 18, 1930, sustained injury, occurring in the course of and arising out of his employment as follows: Fell from a building, sustaining injuries resulting in almost instant death. At said time said employer's insurance carrier was Lumbermen's Reciprocal Association, and all parties were then subject to the provisions of the Workmen's Compensation, Insurance, and Safety Act of 1917.

2. The employee left surviving him, wholly dependent, Mrs. Helen Lay, who is entitled to a death benefit of \$5,000, payable at the rate of \$25 a week, together with an award for \$150 burial expense, payable directly to Halsted-Diercks & Co. Said payments are based upon earnings of \$11 a day for employment 5 days a week. No payments have been made thereon.

3. The applicant herein has requested that the entire death benefit be commuted without interest and made payable forthwith, and it is the opinion of this commission that it is for the best interests of said applicant that the entire death benefit be commuted in the sum of \$5,000 and made payable forthwith.

AWARD

Award is made in favor of Mrs. Helen Lay, the applicant, against Lumbermen's Reciprocal Association of a death benefit and burial expense in the total sum of \$5,150, payable as follows:

1. To the applicant, Mrs. Helen Lay, the sum of \$150 for the burial expense, payable directly to Halsted-Diercks & Co.

2. To the applicant, Mrs. Helen Lay, the sum of \$25 weekly, beginning July 19, 1930, and until the whole of this award shall have been paid.

It is ordered that the weekly payments herein be, and they are hereby, commuted to a lump sum without interest in the amount of \$5,000, payable forthwith to Mrs. Helen Lay, the applicant.

FRANK J. BURKE,  
Referee, Industrial Accident Commission  
of the State of California.

The above decision, made by Frank J. Burke, referee, was approved, ratified, confirmed, ordered filed, and made the decision of the Industrial Accident Commission of the State of California on July 28, 1930.

[SEAL]

H. L. WHITE, Secretary.

BEFORE THE INDUSTRIAL ACCIDENT COMMISSION OF THE STATE OF CALIFORNIA. CLAIM NO. 32249

MRS. HELEN LAY, APPLICANT, v. BOS CONSTRUCTION CO. AND LUMBERMEN'S RECIPROCAL ASSOCIATION, DEFENDANTS. FILED AUGUST 5, 1930

Petition for rehearing by Bos Construction Co., defendant in the above-entitled matter

To the Industrial Accident Commission of the State of California:

Now comes Bos Construction Co., one of the defendants in the above-entitled matter, and petitions for a rehearing under section 65 of the Workmen's Compensation Act, as grounds of this petition alleging:

I. That Adrian I. Bos is and has been at all times mentioned in the above-entitled matter doing business in the city and county of San Francisco, Calif., under the name of Bos Construction Co.; and that Adrian I. Bos and Bos Construction Co. are the employer involved in this matter.

II. That findings and award by the industrial accident commission in the above matter were made and filed on July 28, 1930.

III. That neither defendant Bos Construction Co. nor Adrian I. Bos had any notice of the pendency of this proceeding before the industrial accident commission until he was served with a copy of said findings and award.

IV. That it does not appear from said findings and award that the defendant Lumbermen's Reciprocal Association, the insurance carrier in the above matter, has assumed and agreed to pay the compensation covered by said findings and award, or that said carrier has served or caused to be served upon the applicant herein notice of its assumption of said liability, or that said carrier has filed a copy of such notice with the industrial accident commission, or that said carrier has been substituted in place of said employer in this proceeding, or that said employer has been dismissed from said proceeding or exonerated from liability under said findings and award; and therefore the defendant employer alleges that he is not exonerated or protected from liability in the above-entitled proceeding or in said findings and award.

V. That the defendant employer has not served or caused to be served upon the applicant or upon any person claiming compensation on account of the death involved herein, or upon the said insurance carrier, any notice that said carrier has in its policy, contract, or otherwise assumed and agreed to pay the compensation for which the defendant employer may be liable, or which has been awarded to the applicant herein by the terms of said findings and award; and that the defendant employer has not filed a copy of any such notice with the industrial accident commission.

VI. That it does not appear from the face of said findings and award or otherwise in this proceeding that the industrial accident commission is satisfied that the defendant carrier has through the issuance of its contract of insurance or otherwise assumed such liability for compensation, or that the defendant employer has been relieved from liability for compensation to the applicant or claimant, or that the defendant carrier has been substituted herein in place of the employer, or that the defendant employer has been dismissed herefrom.

VII. That the industrial accident commission acted without and in excess of its power in the making of the said findings and award and that the findings and award are contrary to law, in that the defendant employer, who is covered by compensation insurance, has not been dismissed herefrom and exonerated from liability for compensation on account of said accident.

VIII. That the evidence does not justify the said findings of facts and that said findings of facts do not support said award.

IX. That at the hearing of this matter before the industrial accident commission neither Earl Lay, M. Banovitch, nor Barney Downs was called as a witness in this matter; that at the time of said accident all of said persons were in the employ of the defendant employer, and that they were the only persons who were present at the time and place of the accident.

Wherefore the defendant employer prays that this petition for a rehearing in this matter be granted.

BOS CONSTRUCTION CO.,

By ADRIAN I. BOS,

Doing business under the name of Bos Construction Co.,

Defendant above named.

STATE OF CALIFORNIA,

City and county of San Francisco, ss:

Adrian I. Bos, being duly sworn, deposes and says:

That he has read the foregoing petition and knows the contents thereof and that they are true except as to those matters stated



therein upon information or belief, and as to such matters that he believes them to be true.

ADRIAN I. BOS.

Subscribed and sworn to before me this 5th day of August 1930.

[SEAL]

AGNES M. COLE,

Notary Public in and for the City and County of  
San Francisco, State of California.

BEFORE THE INDUSTRIAL ACCIDENT COMMISSION OF THE STATE OF  
CALIFORNIA

Claim No. 32249 (filed Aug. 8, 1930)

MRS. HELEN LAY, APPLICANT, v. BOS CONSTRUCTION CO. AND LUMBERMEN'S RECIPROCAL ASSOCIATION, DEFENDANTS. ORDER GRANTING PETITION FOR REHEARING OF DEFENDANT BOS CONSTRUCTION CO.

It appearing that the defendant, Bos Construction Co., in the above-entitled proceeding, has filed herein its petition for rehearing, on the ground that said defendant had no notice of any kind of the pendency of said proceeding until after the filing of the findings and award herein, and that it was not dismissed from liability in said findings and award, although it was insured against liability under the Workmen's Compensation, Insurance, and Safety Act by a policy of the defendant, Lumbermen's Reciprocal Association; and

It appearing that there is some question as to the solvency of the defendant, Lumbermen's Reciprocal Association, and that therefore prompt consideration should be given to said petition for rehearing: Now therefore

It is hereby ordered that said petition for rehearing of defendant, Bos Construction Co., be, and it is hereby granted, and said findings and award are hereby rescinded and set aside, and that further hearing of said claim be had after due notice is given to all parties interested.

INDUSTRIAL ACCIDENT COMMISSION  
OF THE STATE OF CALIFORNIA,  
WILL J. FRENCH,  
DELGER TROWBRIDGE,

Commissioners.

[SEAL]

Dated at San Francisco, Calif., this 8th day of August 1930.

U.S.S. EXHIBIT 48

IN THE DISTRICT COURT OF APPEAL OF THE STATE OF CALIFORNIA IN  
AND FOR THE FIRST APPELLATE DISTRICT, DIVISION 2

No. 7612

SAN FRANCISCO, September 30, 1930.

HELEN LAY, PETITIONER, v. THE INDUSTRIAL ACCIDENT COMMISSION OF THE STATE OF CALIFORNIA, BOS CONSTRUCTION CO., AND LUMBERMEN'S RECIPROCAL ASSOCIATION, RESPONDENTS, ON PETITION FOR A WRIT OF REVIEW

The above-entitled matter having been heretofore submitted and taken under advisement, and all and singular the law and premises having been fully considered,

It is ordered, adjudged, and decreed by the court that the petition for a writ of review in the above-entitled matter be, and the same is hereby, denied.

I, J. B. Martin, clerk of the District Court of Appeal of the State of California, in and for the first appellate district, do hereby certify that the foregoing is a true copy of an original judgment entered in the above-entitled matter on the 30th day of September 1930, and now remaining of record in my office.

Witness my hand and the seal of the court affixed at my office this 1st day of December A.D. 1930.

[SEAL]

J. B. MARTIN, Clerk.

By WM. B. SULLIVAN, Deputy.

I, J. B. Martin, clerk of the District Court of Appeal, State of California, in and for the first appellate district, do hereby certify that the preceding and annexed is a true and correct copy of remittitur issued in Matter No. 7612, *Lay v. Industrial Accident Commission, etc.*, as shown by the records of my office.

Witness my hand and the seal of the court this 5th day of May A.D. 1933.

[SEAL]

J. B. MARTIN, Clerk.

By WM. B. SULLIVAN, Deputy.

U.S.S. EXHIBIT 51

IN THE DISTRICT COURT OF THE UNITED STATES IN AND FOR THE  
SOUTHERN DIVISION OF THE NORTHERN DISTRICT OF CALIFORNIA

HELEN LAY, PLAINTIFF, v. LUMBERMEN'S RECIPROCAL ASSOCIATION, DEFENDANT. EQUITY NO. 2655-L

Order approving fourth and final and supplemental accounts of receiver, denying petition for preferred claims, directing receiver to comply with order of United States Circuit Court of Appeals and thereupon discharging receiver and exonerating his bond

It appearing to the court that the fourth and final verified report and the verified supplemental report thereto of Samuel M. Shortridge, Jr., as receiver of the defendant, Lumbermen's Reciprocal Association, for the period from April 1, 1931, down to the present time, with the accompanying "Detailed statement of legal services, etc.", rendered by the attorney for the receiver, including "List of suits and proceedings", and a petition for the allowance of certain claims alleged to be preferred have come on for hearing before the court, upon the "exceptions and objections by E.

Forrest Mitchell, as insurance commissioner of the State of California", E. Forrest Mitchell, appearing by Frank L. Guereña, Esq., the receiver appearing by Marshall B. Woodworth, Esq., there being no appearance on behalf of either plaintiff or defendant inasmuch as neither excepted or objected to the fourth and final report and supplemental report thereto filed by the receiver nor to the petition for the allowance of certain claims alleged to be preferred, and testimony and evidence, oral and documentary, having been introduced with reference to said reports and petition for preferred claims, and said reports and petition and the exceptions thereto having been submitted to the court for its consideration and decision, and, due consideration having been by the court given to the same, and the court having made and filed its findings of fact and conclusions of law,

It is now here ordered, adjudged, and decreed that the exceptions to the said fourth and final report and the supplemental report thereto of Samuel M. Shortridge, Jr., as receiver of said defendant, Lumbermen's Reciprocal Association, be, and the same are hereby, overruled and denied, and that the said fourth and final report and the supplemental report thereto be, and the same are hereby, approved; that the "detailed statement of legal services, etc.", rendered by the attorney for the receiver, including "list of suits and proceedings", be, and the same are hereby, approved as full, true, and correct reports of the activities and services of said receiver and of the activities and legal services of his attorney during the period from April 1, 1931, down to the present time.

It is now here further ordered, adjudged, and decreed that the "Exceptions and objections to receiver's petition to pay certain preferred claims", filed by E. Forrest Mitchell as State insurance commissioner of California, be, and the same are hereby, sustained, and said petition for the allowance of the claims alleged to be preferred therein set forth be, and the same is hereby, denied without prejudice to the presentation of said claims to the receiver of the Superior Court of the State of California in and for the City and County of San Francisco in the suit now pending of E. Forrest Mitchell, as insurance commissioner of the State of California, plaintiff, v. Lumbermen's Reciprocal Association, and E. J. Brockmann, defendants, or in any other appropriate suit or proceeding, said claims being as follows: Claim of J. L. Kearney for legal services rendered in the receivership proceedings as set out in the petition for allowance of preferred claims and the itemized statement of legal services filed as an exhibit in support of said claim; claim of E. J. Brockmann, formerly Pacific coast manager of the defendant, Lumbermen's Reciprocal Association, for balance due on wages and commission contract from January 1, 1930, to July 29, 1930, in the sum of \$1,768.40; claim of General Re-Insurance Corporation, San Francisco, Calif., for \$1,652.36 for reinsurance on liabilities of the defendant, Lumbermen's Reciprocal Association, during the period of this receivership dating from July 29, 1930, and remaining in force at the present time; claim for \$136.70, being cash advanced for operating expenses in the San Francisco office; claim for \$15.58 reimbursement of Lumbermen's Reciprocal Association check no. 27 for \$15.58, which check was cashed by claimant during period of application for receivership and immediately prior to the appointment of the receiver.

It is now here further ordered, adjudged, and decreed that the fourth and final report of the receiver and the supplemental report thereto and the accounts involved therein be, and they are hereby, allowed, settled, and approved; that the moneys collected and received by the receiver as enumerated in said fourth and final report and the supplemental report thereto were properly and legally collected and received by said receiver and deposited in bank to the credit of said receivership; that the expenditures involved in said accounts were necessarily incurred and the services therein enumerated actually rendered and that the charges therefor were proper and reasonable and were proper charges against, and were properly paid out of, the funds of the estate of the defendant, Lumbermen's Reciprocal Association;

It is now here further ordered, adjudged, and decreed that no further or additional allowance on account of compensation for services rendered by the receiver or by his attorney be allowed for the period covered by the fourth and final report and the supplemental report thereto from April 1, 1931, down to the present time;

It is now here further ordered, adjudged, and decreed that the following items are allowed and directed to be paid by the receiver as being proper and reasonable and preferred costs and expenses connected with the administration of the receiver, to wit: Claim of Columbia Casualty Co. in the sum of \$33.30 being pro rata insurance for premium due on receiver's bond from July 30, 1931, up to and including the date of this order; claim of E. J. Brockmann for his witness fees in actual attendance in court upon the hearings of the settlement of the fourth and final report of the receiver and the supplemental report thereto including his traveling and subsistence expenses to and from Boulder City, Nev., in the sum of \$102.32, as per sworn voucher filed in this case; claim of R. Binet for the witness fees in actual attendance in court upon the hearings of the settlement of the fourth and final report of the receiver and the supplemental report thereto and mileage in the sum of \$5.20; also any further accruing court costs involved in these final proceedings;

It is now here further ordered, adjudged, and decreed that the decision, and the mandate thereafter issued and filed in this court, of the Circuit Court of Appeals for the Ninth Circuit rendered in the above-entitled case, entitled *E. Forrest Mitchell, as insurance commissioner of the State of California, appellant, v. Helen Lay,*



*Lumbermen's Reciprocal Association, and Samuel M. Shortridge, Jr., as receiver of Lumbermen's Reciprocal Association, appellees, no. 6340 on the docket of the Circuit Court of Appeals for the Ninth Circuit, which decision recites, in part, that this court "is directed to settle the accounts of the receiver and to order the receiver to turn over to the appellant (E. Forrest Mitchell, as insurance commissioner of the State of California), all property seized under its order by the receiver as soon as the appellant (E. Forrest Mitchell, as insurance commissioner of the State of California) has secured an appointment as receiver thereof in the action now pending in the State court", be complied with and the receiver is hereby instructed to comply with said decision and mandate;*

And, it further appearing to the court that said appellant, E. Forrest Mitchell, as insurance commissioner of the State of California, has, since said decision of the Circuit Court of Appeals for the Ninth Circuit, been appointed receiver of the Lumbermen's Reciprocal Association by the Superior Court of the State of California in and for the city and county of San Francisco in the suit now pending therein of *E. Forrest Mitchell, as insurance commissioner of the State of California, plaintiff, v. Lumbermen's Reciprocal Association and E. J. Brockmann, defendants;*

It is now here further ordered, adjudged, and decreed that Samuel M. Shortridge, Jr., receiver of Lumbermen's Reciprocal Association, defendant herein, be, and he is hereby, instructed and directed, within 30 days from the date of the signing and filing of this order, to deliver to the receiver appointed by the Superior Court of the State of California in and for the city and county of San Francisco, to wit, E. Forrest Mitchell, State insurance commissioner of California, any and all moneys in bank or otherwise held in the possession and custody of said Samuel M. Shortridge, Jr., as receiver of said defendant, Lumbermen's Reciprocal Association, and also any and all other assets, properties, books, records, papers, documents, notes, and all other personal property now in the possession or custody of said Samuel M. Shortridge, Jr., as receiver of said defendant, Lumbermen's Reciprocal Association, upon his obtaining and receiving a proper receipt or receipts therefor and filing said receipt or receipts with the clerk of the above-entitled court: *Provided, however,* That if within 30 days from the signing and filing of this order the attorney for E. Forrest Mitchell, State insurance commissioner of California and receiver appointed by the State Court of California, as above stated, shall appeal from this order, then the further execution and performance by said receiver of this order shall be stayed until the final action by the Circuit Court of Appeals for the Ninth Circuit on said appeal or until the other or further order of this court or of the Circuit Court of Appeals;

And it is now here further ordered, adjudged, and decreed that, upon the filing of said receipt or receipts with the clerk of the above-entitled court, said Samuel M. Shortridge, Jr., as receiver of said defendant, Lumbermen's Reciprocal Association, be, and he is hereby, released, exonerated, and discharged of any and all liability or otherwise as receiver of said defendant, Lumbermen's Reciprocal Association, and that his bond as such receiver, heretofore given and filed in the above-entitled suit in the sum of \$20,000, be, and the same is hereby, exonerated.

Done in open court, San Francisco, Calif., December 15, 1931.

HAROLD LOUDERBACK,  
United States District Judge.

#### U.S.S. EXHIBIT 52

LAW OFFICES OF KEYES & ERSKINE,  
March 27, 1931.

Mr. W. L. HATHAWAY,  
San Francisco, Calif.

DEAR MR. HATHAWAY: We have finally received our compensation to date in the Russell-Colvin & Co. matter, and I can now take up at least a part of my obligations to you. The record in my two check books shows the following advances made me by you:

October 1929 (Crocker Bank).....	\$200
December 1929 (Crocker Bank).....	100
February 1930 (Crocker Bank).....	100
June 1930 (Crocker Bank).....	60
October 1930 (Bank of Italy).....	100
December 1930 (Bank of Italy).....	100
January 1931 (Crocker Bank).....	1,500
Do.....	75
	<hr/> 2,235

I also have a note in my bill file stating that I owe you "\$500 for advances in 1929", which indicates that there is \$200 due in addition to the first two items above. If your records do not show this, we can correct it later.

In addition to these advances there is our understanding in respect to the 12½ acres you deeded us at Woodside that I should reimburse you for the balance remaining due on that portion of your purchase from the Spring Valley Water Co. in accordance with the memorandum you prepared at the time we arranged to build our house. The balance arrived at was \$3,651.61.

I am enclosing my check for \$5,000, of which \$2,435 is in repayment of your advances as above and the rest is on account of the Woodside property, which leaves a balance on this account of \$1,086.61.

Sincerely yours,

DOUGLAS.

#### U.S.S. EXHIBIT 53

The answer sets up that the appraised value of all securities belonging to the firm of Russell-Colvin Co. and its creditors was the sum of \$2,111,536.24, as of March 11, 1930.

Answer. This is correct.

The answer says that the appraised value of the firm securities, not including other assets was over one half million dollars.

Answer. This is correct. The exact amount was \$503,267.20.

The answer says that 679 claims were filed with the receiver for cash and securities, totaling \$1,722,402.51.

Answer. This is correct, but minor adjustments have been made to the extent of \$379.98, making the correct amount \$1,722,004.53.

Claims.....	\$1,722,004.53
Bank, brokers' repurchases.....	956,036.39

Total.....	2,678,040.92
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The answer says that the amount of bank loans and repurchase agreements included in the receivership was \$971,870.94.

Answer. This should have been bank and other loans, and should have been for \$1,300 more, being the Colvin loan from the Bank of America for the firm and secured by firm securities, so the correct amount should be, as above, \$971,870.94, plus the Colvin loan of \$1,300, making the total \$973,170.94.

Made up as follows:

Bank loans.....	\$341,632.50
Brokers' loans.....	495,858.89
Repurchase agreements.....	118,545.00
Tracey loan (secured by note).....	17,134.55

Total, as above.....	973,170.94
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The answer says that the administration of the estate resulted in the payment to customers of cash \$385,745.70 and the delivery to customers of securities of the value of \$505,977.39.

Answer. The amount \$385,745.70 is not correct. The correct amount is \$328,406.72, the difference of \$57,338.98 being made up of a duplication of the Aiken estate claim, through E. A. Pierce & Co., of \$55,980.74 and readjustments of \$1,358.24. Also securities, delivered amount to \$502,033.04, instead of \$505,977.39, difference \$3,944.35 minor adjustment.

The answer says the ordinary margin customers of the firm not entitled to priority received 56 percent of their claims in cash and securities.

Answer. They have already received 48.07 percent, and will receive from the remaining assets 6.8 percent more.

The answer says that the claims of the general creditors, including the claims of marginal customers who were relegated to the position of general creditors for a portion of their claims amounted to \$505,277.44, of which amount \$152,733.97 represented the claims of general creditors not customers, and \$352,533.47 represented the claims of margin customers who were relegated to the position of general creditors.

Answer. The amount as shown by the books is \$539,230.39, but of this \$27,035.26 was afterward determined to constitute preferred claims, so deducting this amount leaves \$512,195.13.

Also some of the 21 excepting creditors succeeded by court proceedings in having their claims increased a total of \$6,917.69, thus making a total for the general creditors in the sum of \$512,195.13, instead of \$505,277.44 referred to in the answer.

The amount of the claims of general creditors not customers is \$152,733.97, as stated in the answer.

The answer says the general creditors have already received 28 percent of their claims with a prospect of an additional 12 percent.

Answer. This is correct.

The answer also says that the customers and creditors of the firm have received securities and cash to the amount of \$828,000, an average of 65 percent for all customers and creditors.

Answer. This is correct, except the amount should be \$830,439.60—a difference of \$2,439.76.

The amount paid in cash was.....	\$328,406.72
Securities.....	502,033.04

Total.....	830,439.76
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#### Summary showing what the receiver received and administered

Firm securities.....	\$311,801.67
Cash on hand at time of receivership.....	16,104.28
Collected on accounts and notes due from customers.....	512,944.53
Sale of furniture and fixtures.....	10,113.76
From the sale of miscellaneous assets.....	21,875.01
From the sale of stock-exchange seat.....	75,000.00

Total.....	947,839.25
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#### Remaining assets:

From sale of \$5,000, par value Consolidated Paper Box bonds belonging to Founders Investment Co., held in escrow.....	5,288.30
Furniture and fixtures.....	200.00
Anchorage Light & Power Co.....	58,000.00
Cash on hand.....	1,629.55

Total.....	65,117.85
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Grand total.....	1,012,957.10
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Uncollected accounts.....	179,182.79
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*Securities to be accounted for*

Securities claimed "B".....	\$1,048,938.52
Securities claimed "B-1".....	118,160.01
Securities claimed "A".....	306,746.59
Total securities claimed.....	1,473,845.12
Unclaimed customers' securities.....	65,034.69
Securities due all customers.....	1,538,879.81
Firm securities.....	503,267.25
Total securities to be accounted for.....	2,042,147.06
Cash claimed on converted securities.....	68,390.18
Restated Futterman account.....	2,110,537.24
	999.00

*Claims for cash and securities*

Answer -----		\$1,722,402.51
	Answer	Corrected
A-----	\$374,535.75	\$374,535.75
B-1-----	118,160.01	118,761.03
B-----	1,049,937.52	1,048,938.52
		<hr/> 1,542,235.30
General-----	179,769.23	179,769.23
	<hr/> 1,722,402.51	<hr/> 1,722,004.53
Adjustments-----		397.98

Total claims filed.....	1,722,004.53
Additional liabilities to customers:	
Dividends claimed.....	28,901.09
Securities due customers unclaimed.....	65,034.69
Claims for securities and traced cash filed.....	1,542,235.30
Securities and cash due all customers (claimed and unclaimed).....	1,634,171.08
General claims filed.....	179,769.23
	1,813,940.31
Less unclaimed securities.....	65,034.69
Total claims filed.....	1,748,905.62

*Receiver's balance sheet, March 11, 1930*

Assets:	
Firm's securities, etc. (appraisal or book value).....	\$1,521,096.54
Customers' securities in pledge and vault.....	1,538,879.81
Total.....	3,059,976.35
Liabilities:	
Payable:	
Banks, brokers, etc., secured.....	956,036.39
Unsecured general creditors.....	153,995.21
Total.....	1,110,031.60
Due customers in securities and traced cash.....	1,634,171.08
	2,744,202.68
Net capital (partners' investment).....	315,773.67

*Paid customers in cash*

	From summary	Additions	Total
A.....	\$82,647.93	Bixby, \$1,250.....	\$91,519.82
B-1.....	23,486.69	Hewitt, \$7,612.89.....	23,486.69
B.....	41,872.13		41,872.13
Total.....	148,006.75		
Additional dividends on securities per fourth cash report.....			2,941.26
Total paid customers from pools.....			159,810.90
Paid customers relegated to general fund.....			100,649.12
Paid general claimants.....			40,911.44
Paid general claimants with preference.....			27,035.26
Total cash paid.....			328,406.72
Answer shows.....			385,745.70
Difference.....			57,338.98
Duplicated Aiken estate.....			55,980.74
Miscellaneous.....			1,358.24
			57,338.98

<sup>1</sup> Tracy loan, \$17,134.55, included in general creditors, unsecured.

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*Securities and cash delivered to claimants*

Securities:	
From summary statement.....	\$326,867.94
From report on claims.....	\$95,330.10
Tilbotts' Anchorage, common.....	9,720.00
Delivered account Aiken estate.....	85,610.10
	89,830.00
Total.....	502,308.04
Bixby claim satisfied in cash.....	1,250.00
Transcontinental bond delivered Kemp.....	501,058.04
	975.00
Total.....	502,033.04

Cash:	
From summary statement.....	\$148,006.75
Dividend per fourth cash report.....	2,941.26
Paid Hewitt & Co. (account I.T.S.).....	7,612.89
Paid Bixby.....	1,250.00
Total.....	159,810.90

*Paid to ordinary margin customers*

Securities claimed by "B".....	\$1,048,938.52
Less owed.....	427,421.43
"B" customers' equity.....	621,517.09

Paid cash:	
Pools, not including dividends on stocks.....	23,948.46
General estate.....	100,649.12
Securities delivered.....	165,140.15
Total paid to "B" (46.6 percent).....	289,737.73

Or—	
Paid cash:	
Pools, including dividends on stocks.....	41,872.13
General estate.....	100,649.12
Securities delivered.....	165,140.15
Equity \$621,517.09 (48.07 percent).....	307,661.40
Dividends collected.....	17,923.67
New equity.....	639,440.76

Or—	
Paid cash:	
Pools, including dividends on stocks.....	41,872.13
General estate.....	143,784.45
Securities delivered.....	165,140.15

Including additional 12 percent from general fund (54.86 percent).....	350,796.73
New equity.....	639,440.76

*Customers relegated to general fund*

A.....	\$40.27
B.....	988.71
B-1.....	358,432.18

Correct.....	359,461.16
Answer shows.....	352,533.47

Difference.....	6,927.69
Allowed excepting claimants.....	6,917.69
Adjustment.....	10.00

Total.....	6,927.69
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General creditors.....	152,733.97
General creditors with preference.....	27,035.26

Total.....	179,769.23
Customers relegated to general creditors.....	359,461.16

Total general creditors.....	539,230.39
Answer shows.....	505,277.44

Difference.....	33,952.95
With preference.....	27,035.26
Allowed excepting claimants.....	6,917.69

Total.....	33,952.95
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*Claimants received*

Securities delivered.....	\$502,033.04
Cash (from pools).....	159,810.90
Cash (from general estate).....	168,595.82

Total cash paid.....	328,406.72
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Total paid in cash and securities.....	830,439.76
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## Claimants received—Continued

Answer shows.....	\$828,000.00
Adjustment between value securities and cash delivered.....	2,439.76
Securities claimed "A".....	306,746.59
Traced cash claimed "A".....	67,789.16
Securities claimed "B".....	118,761.03
Do.....	1,048,938.52
General claimants.....	152,733.97
General claimants with preference.....	27,035.26

	1,722,004.53
Less customers debt.....	477,488.49

Total equities claimed (66.73 percent received).....	1,244,516.04
Dividends collected for customers (65.32 percent received).....	\$26,901.09

New equity.....	1,271,417.13
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## Liabilities—Banks, brokers, and repurchases payable

Balance.....	\$956,036.39
Satisfied by sales.....	930,262.37

Became general creditors.....	25,774.02
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## Assets—From securities, etc.

	Appraised or book value	Realized	Still to be realized
Cash.....	\$43,005.37	\$43,005.37	
Customers' accounts receivable.....	652,903.04	500,944.53	
Partners, etc., accounts receivable.....	27,174.28		
Notes receivable.....	59,684.94	12,000.00	
Firm inventory.....	503,267.25	311,801.67	\$58,000.00
Exchange seat.....	75,000.00	75,000.00	
Furniture and fixtures.....	7,703.80	10,113.76	200.00
Founders Investment Co.....	5,288.30		5,288.30
Miscellaneous.....	147,069.56	21,875.01	
Total.....	1,521,096.54	974,740.34	63,488.30
Cash.....			1,629.55
Assets May 1, 1933.....			65,117.85
Deficit accounts.....			179,132.79

Realized.....	\$974,740.34
Still to be realized Anchorage notes.....	58,000.00
Still to be realized furniture and fixtures.....	200.00
Still to be realized Founders Investment Co.....	5,288.30

Total realized.....	1,038,228.64
Appraised or book value Mar. 11, 1930.....	1,521,096.54

Loss—firm's assets.....	482,867.90
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Securities due all customers.....	\$1,538,879.81
Cash due "A" claimants (control, p. 53).....	68,390.18
Dividends claimed (summary \$23,959.83, fourth cash report, \$2,941.26).....	26,901.09
	1,634,171.08

Borrowed by customers (list of claims) (account receivable).....	477,488.49
Difference sales customers' securities between sales price and 3/11 value not collectible from customer.....	116,631.17
	594,119.66

	1,040,051.42
Securities delivered to claimants (schedule).....	502,033.04

	538,018.38
Cash paid to claimants (schedule).....	\$159,810.90
Tracing charge (summary).....	18,746.32
	178,557.22

Customers relegated to general fund.....	359,461.16
Paid general fund dividends nos. 1, 2, 3, and 4, 28 percent.....	100,649.12

Balance due.....	258,812.04
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## Collected for accounts and notes of customers

Accounts receivable (per balance sheet).....	\$705,940.62
Less restated accounts.....	53,037.58
Due from customers.....	652,903.04
Partners and employees accounts.....	27,174.28
Notes receivable—Anchorage Light & Power Co.....	59,684.94

Total accounts and notes due.....	739,762.26
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## Collected for accounts and notes of customers—Continued

Still outstanding:	
Accounts receivable.....	\$179,132.79
Note: Anchorage Light & Power Co.....	47,684.94
	\$226,817.73

Collected for accounts and notes of customers.....	512,944.53
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## General creditors

		Unsecured	Preferred
Original general claimants.....	\$126,959.95	\$126,959.95	
Preferred claimants.....	27,035.26		\$27,035.26
Loan accounts relegated.....	25,774.02	25,774.02	
Customers accounts relegated.....	359,461.16	359,461.16	
Total.....	539,230.39	512,195.13	27,035.26
Paid to date.....	168,595.82	141,560.56	27,035.26
Balance due.....	370,634.57		

## General creditor

Salary claims (preferred).....	\$3,635.38
Commissions (preferred).....	2,560.02
Taxes (preferred).....	20,839.86

Total.....	27,035.26
Miscellaneous unsecured general creditors.....	152,733.97

Total secured and unsecured general creditors.....	179,769.23
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## Summary

Deposits.....	\$415,085.35
Withdrawals.....	393,238.57

Balance on hand Feb. 15, 1933.....	16,846.78
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(The above figures include transfers of funds from one account to another, and represent actual moneys deposited in all accounts, and withdrawals from all accounts.)

NOTE.—These figures do not include any accounts closed prior to the filing of the receiver's third account. Following is a statement of the actual net amount of cash received and paid out:

Receipts.....	\$483,981.67
Disbursements.....	467,134.89

Balance on hand Feb. 15, 1933.....	16,846.78
Less fourth general fund dividend.....	15,217.23

1,629.55

## The receipts may be segregated as follows:

Partnership bank balances transferred to H. B. Hunter, receiver.....	16,104.28
Interest (includes bond interest and interest for the account of clients, as well as the estate of Russell-Colvin & Co.).....	15,621.42
Dividends (for the account of clients as well as the estate of Russell-Colvin & Co.).....	26,356.66
Post trading commissions.....	185.00
Expense refunds.....	1,470.45
Syndicate profits.....	1,857.87
Accounts receivable.....	8,220.04
Notes receivable.....	5,288.23
Proceeds:	
Liquidation of pledges.....	59,196.10
Redemption of securities.....	8,561.67
Sale of assets.....	192,052.18
Sales of securities.....	149,067.77
Total receipts.....	483,981.67

## The disbursements may be segregated as follows:

Dividends.....	2,941.26
Office salaries.....	28,978.85
Compensation to H. B. Hunter, receiver.....	40,500.00
Rent.....	4,054.29
Claims satisfied.....	189,000.78
Miscellaneous and legal expense.....	7,370.47
Fee to attorneys:	
For plaintiff.....	4,375.00
For defendant.....	4,375.00
In New York (Aiken estate matter).....	1,000.00
For receiver.....	51,250.00
Dividend no. 1 to general creditors—10 percent as adjusted).....	50,537.25
Dividend no. 2 to general creditors—10 percent.....	50,537.55
Dividend no. 3 to general creditors—5 percent.....	25,268.53
Amount allowed on exceptions.....	6,945.91

Total disbursements.....	467,134.89
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Taken over by receiver and adjusted to include all liabilities

		Debit	Credit	Balance sheet Mar. 11, 1930, taken over by receiver	Adjusted to appraisals			Receiver's work		Balance sheet
					Debit	Credit	Balance sheet	Debit	Credit	
ASSETS										
Cash.....	\$11,967.83	\$4,136.45		\$16,104.28	\$26,901.09		\$43,005.37	\$15,076.99 5,636.30 59,196.10 252,228.58 103,742.45	\$159,810.90 302,228.11 15,217.23	\$1,629.55
Accounts receivable: Customers.....	705,940.62		\$53,037.58	652,903.04			652,903.04	359,461.16 159,810.90	1,607,269.99 26,901.09 5,004.75 26,542.73	179,132.79
Partners and employees.....	27,174.28			27,174.28			27,174.28		631.55	
Notes receivable.....	59,684.94			59,684.94			59,684.94	10,315.06	26,542.73	
Firm inventory.....	595,647.35	50,273.20		645,920.55		142,653.30	503,267.25		12,000.00 279,259.94 224,007.31	58,000.00
Exchange seats.....	165,000.00			165,000.00		90,000.00	75,000.00		75,000.00	
Furniture and fixtures.....	10,476.17			10,476.17		2,772.37	7,703.80	2,609.96	10,113.76	200.00
Miscellaneous.....	147,069.56			147,069.56			147,069.56		125,194.55 21,875.01	
Founders Investment Co.....	611,214.44		605,926.14	5,288.30			5,288.30			
Securities held for customers.....					1,538,879.81		1,538,879.81		321,245.43 715,601.34 502,033.04	5,288.30
Liquidation account.....								321,245.43 224,007.31	199,143.99 98,811.43 133,239.81 10,315.06 103,742.45	
Expenses of receivership.....								141,903.61	141,903.61	
Total.....	2,334,175.19			1,729,621.12			3,059,976.35			244,250.64
LIABILITIES										
Accounts payable (unsecured).....	108,172.86	112,309.31	4,136.45							
Notes payable (unsecured).....	38,764.44	38,764.44								
Brokers' loans (secured).....	495,858.89			495,858.89						
Bank loans (secured).....	341,632.50			341,632.50			495,858.89 341,632.50 118,545.00	25,774.02 994,861.28	64,598.91	
Repurchase agreements (secured).....	118,545.00	96,124.93		118,545.00				15,217.23		
Miscellaneous.....	99,046.39	2,921.46						27,035.26	359,461.16	
General creditors, claims.....			153,995.21	153,995.21			153,995.21	126,543.53	25,774.02	370,634.57
Dividends due customers.....						26,901.09	26,901.09	26,901.09		
Securities and traced cash due customers.....						1,607,269.99	1,607,269.99	1,607,269.99		
Tracing charges, interest account.....								13,343.51 5,402.81	18,746.32 6,945.91	
Exceptions paid.....					68,390.18			6,945.91		
Partners investments, etc.....	1,132,155.11	605,926.14 2,764.38	96,124.93	619,589.52	142,653.30 2,772.37 90,000.00		315,773.67	473,188.06	15,076.99 15,953.47	128,383.93
Total.....	2,334,175.19			1,729,621.12			3,059,976.35			244,250.64

## Balance sheet Mar. 11, 1930

## ASSETS

Miscellaneous:	
Syndicate profits.....	\$9,704.00
Membership account.....	500.00
Prepaid insurance.....	3,267.45
Revenue stamps.....	395.44
Anchorage Light & Power Co. (dividend advance).....	5,008.00
Neil House Co., coupons.....	10.00
Coen Cos., Inc.....	4,857.85
Western United Co.....	1,250.00
Consolidated Paper Box Co.:	
York-Stern.....	84,508.00
Advance account.....	10,008.82
De Lancey Smith, suspense account.....	1,000.00
George Keim, suspense account.....	1,500.00
Investment Shares Corporation.....	25,000.00
Total.....	147,069.56

## LIABILITIES

Bank loans (per statement).....	340,332.50
Loan, E. G. Colvin (Bank of America).....	1,300.00
Total.....	341,632.50

## Balance sheet Mar. 11, 1930—Continued

## LIABILITIES—continued

Accounts payable:	
Customers' credits.....	\$91,038.31
H. H. Tracey.....	17,134.55
Total unsecured accounts payable.....	108,172.86
Miscellaneous:	
Brokers' claims.....	523.25
Coupon claims.....	565.50
Dividend claims.....	1,087.75
Salesmen, accounts payable.....	468.75
Investment Shares Corporation.....	12,383.40
Do.....	25,000.00
Reserve:	
Bad debts.....	25,241.71
Federal taxes.....	18,776.03
Unpaid bills.....	15,000.00
Total.....	99,046.39
Partners' investments, etc.:	
Capital.....	446,931.75
Notes payable, Russell-Colvin & Co.....	685,223.36
Total.....	1,132,155.11



## Receiver's balance sheet, May 1, 1933

Assets:	
Cash	\$1,629.55
Accounts receivable (list):	
Notes receivable	58,000.00
Founders Investment Co.	5,288.30
Furniture and fixtures	200.00
Total assets to be realized	65,117.85
Liabilities: Due general creditors	370,634.57

## ENTRIES

Firm's inventory	50,273.20
Partners' investment (interest and losses canceled)	2,764.38
Accounts receivable (customers) (restated accounts, repudiated sales)	53,037.58
Cash	4,136.45
Accounts payable (unsecured) checks outstanding, canceled at commencement of receivership	4,136.45
Accounts payable (unsecured)	112,309.31
Notes payable	38,764.44
Miscellaneous liabilities	2,921.46
General creditors (claims) to set up general claims filed with receiver	153,995.21
Partners' investment	605,926.14
Founders Investment Co., written off	605,926.14

Miscellaneous accounts payable	96,124.93
Partners' investment, no claims filed	96,124.93

## ADJUSTMENTS TO APPRAISED VALUES

Partners' investment	142,653.30
Firm inventory adjusted to appraised value	142,653.30

Partners' investment	2,772.37
Furniture and fixtures adjusted to appraised value	2,772.37

Partners' investment	90,000.00
Exchange seats adjusted to appraised value	90,000.00

Cash (per cash report)	28,901.09
Dividends due customers, dividends received for customers	26,901.09

Cash	15,076.99
Partners' investment dividends and interest received for estate	15,076.99

Securities held for customers	1,538,879.81
Partners' investment	68,390.18

Securities and traced cash due customers	1,607,269.99
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Loans (pools)	994,861.28
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Securities held for customers	715,601.34
Firm securities (list), sold by pledges	279,259.94

## ENTRIES

Liquidation account	321,245.43
Securities held for customers, balance customers' securities sold by receiver	321,245.43

Liquidation account	224,007.31
Firm securities balance firm sold	224,007.31

Accounts receivable	502,033.04
Securities held for customers, delivered to customers	502,033.04

Accounts receivable	159,810.90
Cash, cash paid claimants	159,810.90

Dividends due customers	26,901.09
Accounts receivable, dividends paid customers	26,901.09

Loans	25,774.02
General creditors' claims unsatisfied, balances claimed by pledges	25,774.02

Accounts receivable	18,746.32
Tracing charge	18,746.32

Accounts receivable	98,811.43
Liquidation account, difference between Mar. 11 value and sale customers' securities and reduced by credits for general creditors' balance	98,811.43

Cash	5,636.30
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## Receiver's balance sheet, May 1, 1933—Continued

## ENTRIES—continued

Accounts receivable	5,004.75
Partners' accounts, collected from deficit accounts	631.55

Accounts receivable	\$26,542.73
Partners' account transfer	25,542.73

Cash (see cash statement)	59,196.10
Interest charges, etc.	5,402.81

Loan account returned by pledgee after liquidation	64,598.91
Securities and traced cash due customers	1,607,269.99
Accounts receivable to set up customers' equity	1,607,269.99

Cash	252,228.58
Trading account (firm's securities list)	133,239.81
Furniture and fixtures	10,113.76
Exchange seats	75,000.00
Miscellaneous assets	21,875.01
Notes receivable, Anchorage	12,000.00
Salaries	28,978.85
H. B. Hunter	40,500.00
Rent	4,054.29
Legal expense, miscellaneous	7,370.47
Fees, attorney	51,250.00
Fees, attorney, miscellaneous	9,750.00

Total	141,903.61
Dividend general creditors, nos. 1, 2, 3	126,343.33
Exceptions	6,945.91
General creditors preferred	27,035.26

Cash	308,228.11
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Anchorage Light & Power Co. (notes receivable)	\$10,315.06
Liquidation account (firm's securities)	10,315.06
Sale Anchorage preferred stock	

Cash	103,742.45
Liquidation account	103,742.45

Received, sale customers' securities	
Dividend general creditors	15,217.23

Cash, dividend no. 4	15,217.23
Accounts receivable	359,461.16
General creditors	359,461.16

Transfer accounts receivable relegated to general fund	
Furniture and fixtures	2,609.96
Tracing charges, interest, etc.	13,343.51

Partners' investment account	15,953.47
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Partners' investment account	473,188.06
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Miscellaneous assets	125,194.55
Liquidation account	199,143.99
Expenses	141,903.61
Exceptions paid	6,945.91

## Sold for statement

## CONSOLIDATED PAPER BOX CO. (CONTROL)

[Capital: Stock, \$854,000; bonds, \$526,000]

	Firms		Customers		Total	
	Shares, bonds	Amount	Shares, bonds	Amount	Shares, bonds	Amount
A.	7,623	\$1,871.07	3,351	\$51.84	10,974	\$1,922.91
B.	28,801	7,413.76	2,737	42.31	31,538	7,456.07
Bonds	299,500	184,637.05			299,500	184,637.05
Machinery		17,181.89				17,181.89
Total		211,103.77		94.15		211,197.92
Pledged					176,000	115,448.75
Not pledged					123,500	99,188.30

\$50,000 paid finders; \$500,000 water.

## COEN COS., INC. (NOT CONTROL)

[Capital: A-B, \$1,447,598.16]

	A		B		Total	
	820	\$1,230.00	3,838	\$5,757.00	4,658	\$6,987.00
A.	18,634	18,513.00			18,634	18,513.00
B.						
Total		19,743.00		5,757.00		25,500.00

\$50,000 paid finders; \$225,000 water.

## Sold for statement—Continued

ANCHORAGE LIGHT &amp; POWER CO., INC. (NOT CONTROL)

[Capital: Stock, preferred, 250,000, at 100; common, 495,000; bonds, \$350,000]

	Firms		Customers		Total	
	Shares, bonds	Amount	Shares, bonds	Amount	Shares, bonds	Amount
Common	18,620				18,620	
Preferred	1,053	\$6,595.54				\$6,595.54
Bonds	39,000	24,788.25	1,000	\$635.00	40,000	25,423.85
Notes		63,404.46				63,404.46
Dividends						
Total		94,788.25		635.00		95,423.85

Estimated cost, \$374,000; cost, \$700,000.

## Statement of appraised value

CONSOLIDATED PAPER BOX CO.

	Firms		Customers		Total	
	Shares, bonds	Amount	Shares, bonds	Amount	Shares, bonds	Amount
A	7,623	\$22,869.00	3,351	\$10,053.00	10,974	\$32,922.00
B	28,801	7,388.00	2,737	2,737.00	31,538	10,125.00
Bonds	299,500	254,575.00			299,500	254,575.00
Machinery, book value		84,508.00				84,508.00
Total		369,340.00		12,790.00		382,130.00
Pledged					176,000	149,600.00
Not pledged					123,500	104,975.00

COEN COS., INC.

	Shares, bonds	Amount	Shares, bonds	Amount	Shares, bonds	Amount
A	620	\$4,960.00	4,038	\$32,304.00	4,658	\$37,264.00
B	18,634				18,634	
Total		4,960.00		32,304.00		37,264.00

ANCHORAGE LIGHT &amp; POWER CO., INC.

	Shares, bonds	Amount	Shares, bonds	Amount	Shares, bonds	Amount
Common	18,620				18,620	
Preferred	1,053	\$94,770.00			1,053	\$94,770.00
Bonds	39,000	34,710.00	1,000	890.00	40,000	35,600.00
Notes		63,404.46				63,404.46
Dividends		5,008.00				5,008.00
Total		197,892.46		890.00		198,782.46

CONSOLIDATED PAPER BOX CO. 7's

4,000 Epstein	\$1,600.00
22,500 Bank of Alaska	14,383.75
5,000 Bank of Davis	2,500.00
48,000 Crown Zellerbach	33,600.00
1,000 Leonard	690.00
1,000 Smithousen	600.00
63,500 York-Stern	46,075.00

145,000 99,448.75

5,000 Bank of America—sold H.B.H. (pledged)	3,000.00
13,000 Capital National—sold H.B.H. (pledged)	7,800.00
13,000 Miscellaneous (pledged)	5,200.00
22,000 Safekeeping	8,800.00
92,500 Vault	55,100.00

145,500 79,900.00

179,348.75  
9,000 Gounders Investment Co. 5,288.30

## Restated accounts receivable

	Old ledger balance	Restated	New balance	Securities		Less dividend and interest
				Book	Appraised	
Frank Bishop	\$1,106.55	\$2,280.00	\$1,173.45	\$2,280.00	\$2,227.50	
Annie Buckhart	2,223.14	2,223.14		2,215.00	1,645.00	\$8.14
A. R. Cuning	2,582.41	3,111.95	529.44	3,280.70	600.00	168.75
Harold Elliott	6,639.29	6,639.29		6,615.00	4,935.00	24.29
Mrs. Ada Hinkel	10,830.15	10,835.46	5.31	8,079.75	8,573.75	2,755.71
Jennie Low	222.52	472.52	250.00	242.50	10.00	
R. A. McGrath	11,307.14	11,166.51	140.63	11,125.00	8,225.00	41.51
Dr. H. Penland	1,788.30	4,379.38	2,591.08	4,416.88	1,535.00	37.50
Mrs. Mabel Rodgers	3,334.71	3,334.71		3,322.50	2,467.50	12.21
Mrs. F. R. Thornington	10,534.25	6,418.43	4,115.81	6,668.43	5,050.00	250.00
Lloyd Wilcox	5,598.13	2,007.44	3,590.69	2,027.44	1,700.00	20.00
Carrie Bull						
Total	56,166.58	53,039.58	7,847.13	50,273.20	36,968.75	
	7,847.13					
	48,319.45					

## Restated accounts receivable—Continued

Claimed	\$477,488.49
110. Monell credit	134,896.82
Unclaimed:	
With securities	141,916.69
No securities	38,215.99
Customers' debit balances	657,621.17
	705,940.62

## Principal firm securities

	Book value	Appraised	Realized
1,053 shares Anchorage Light & Power, preferred	\$95,823.00	\$94,770.00	\$10,315.06
620 shares Coen Cos., Inc., A	12,992.50	4,960.00	930.00
18,634 shares Coen Cos., Inc., B			19,105.94
7,046 shares Consolidated Paper Box, A	74,391.76	21,138.00	
21,413 shares Consolidated Paper Box, B (escrow)			9,284.83
7,258 shares Consolidated Paper Box, B	83,783.05	7,258.00	
\$39,000 P.V. Anchorage Light & Power, 7's, 1943	35,490.00	34,710.00	24,788.01
\$290,500 P.V. Consolidated Paper Box, 7's, 1939	256,483.69	246,925.00	179,348.75
Total	558,964.00	409,761.00	243,772.53
18,620 shares Anchorage Light & Power, common			
\$9,000 P.V. Consolidated Paper Box, 7's, 1939 (belonging to Founders Investment Co.)		7,650.00	5,288.30
York-Stern Machinery	84,508.00		17,181.89
Anchorage Light & Power Co. (notes)	59,684.94		59,684.94

## POOLS

Bank of Alaska; Analy Savings Bank; Bank of America; Anglo-California Trust Co.; H. J. Barneson & Co.; Capital National Bank; Bank of Ceres; M. B. Crossman; Bank of Italy; First National Bank of Napa; First National Bank of Oakland; First National Bank of Upland; McCreery, Finnell & Co.; M. Links; Ben Epstein; T. C. Brown; William F. Menke; De Fremery & Co.; Henry L. Doherty & Co.; Ashley; Associated Gas & Electric Co.; C. Taft; D. Marwedel; W. J. Cooper; E. Lawson; Central Illinois Co.; J. T. Crowell; C. A. Bowron; L. W. Hansen; E. Graff; Y. S. Tai; Y. Y. Tong; Peoples National Bank, McMinnville, Tenn.; E. A. Pierce & Co.; Russell-Miller & Co.; Safekeeping; Vault; San Jose National Bank; Second National Bank, Danville, Ill.; T. Y. Tong; Wells Fargo Bank & Union Trust Co.; Bank of Davis; Crown Zellerbach Corporation; J. M. Leonard; Smithousen; York-Stern.

Individual securities claimed (control sheets)	1,176
Different securities	341
Number security claimants (list of claims)	413
Number pools (list)	46
Number customers' ledger accounts (ledger)	699
Total claims filed (report on claims)	679

## RECESS

Mr. ASHURST. I move that the Senate, sitting as a Court of Impeachment, take a recess until 10 o'clock tomorrow morning.

The PRESIDING OFFICER. The question is on the motion of the Senator from Arizona.

The motion was agreed to; and (at 5 o'clock and 47 minutes p.m.) the Senate, sitting as a Court of Impeachment, took a recess until tomorrow, Friday, May 19, 1933, at 10 o'clock a.m.

## LEGISLATIVE SESSION

The Senate, pursuant to the order for a recess entered yesterday, resumed legislative session.

## MESSAGES FROM THE PRESIDENT

During the impeachment proceedings, on motion of Mr. ROBINSON of Arkansas, and by unanimous consent, several messages in writing from the President of the United States were received, which were communicated to the Senate by Mr. Latta, one of his secretaries.

On request of Mr. ROBINSON of Arkansas, the Presiding Officer (Mr. HEBERT in the chair), as in executive session, referred the messages transmitting sundry nominations to the appropriate committees.

(For nominations this day received see the end of Senate proceedings.)

## MESSAGE FROM THE HOUSE—ENROLLED BILL SIGNED

A message from the House of Representatives, by Mr. Chaffee, one of its clerks, announced that the Speaker had affixed his signature to the enrolled bill (H.R. 5081) to improve the navigability and to provide for the flood control of the Tennessee River; to provide for reforestation and



the proper use of marginal lands in the Tennessee Valley; to provide for the agricultural and industrial development of said valley; to provide for the national defense by the creation of a corporation for the operation of Government properties at and near Muscle Shoals, in the State of Alabama; and for other purposes, and it was signed by the Vice President.

#### ENROLLED BILLS SIGNED

The VICE PRESIDENT announced his signature to the following enrolled bills, which had previously been signed by the Speaker of the House of Representatives:

S. 73. An act to authorize the Comptroller General to allow claim of district no. 13, Choctaw County, Okla., for payment of tuition for Indian pupils;

S. 1410. An act to amend section 207 of the Bank Conservation Act with respect to bank reorganizations;

S. 1415. An act to amend sections 5200 and 5202 of the Revised Statutes, as amended, to remove the limitations on national banks in certain cases; and

S. 1582. An act to amend section 1025 of the Revised Statutes of the United States.

#### RATIFICATION BY MICHIGAN OF PROPOSED CHILD-LABOR AMENDMENT TO CONSTITUTION

The VICE PRESIDENT laid before the Senate the following concurrent resolution of the Legislature of the State of Michigan, which was ordered to lie on the table:

##### Senate Concurrent Resolution 45

A concurrent resolution proposing the ratification of the child-labor amendment to the Constitution of the United States.

Whereas the Congress of the United States has, under the fifth article of the Constitution of the United States, proposed an amendment to said Constitution in the following words, to wit:

"Sec. 1. The Congress shall have power to limit, regulate, and prohibit the labor of persons under 18 years of age.

"Sec. 2. The power of the several States is unimpaired by this article, except that the operation of State laws shall be suspended to the extent necessary to give effect to legislation by the Congress";

Now, therefore, be it

*Resolved by the senate (the house of representatives concurring).* That the said amendment to the Constitution of the United States be, and the same is, hereby ratified; and be it further

*Resolved,* That a certified copy of the foregoing resolution be forwarded by his excellency the Governor of the State of Michigan, to the Secretary of State of the United States, to the Presiding Officer of the United States Senate, and to the Speaker of the House of Representatives of the United States.

Adopted by senate May 9, 1933.

Adopted by house May 10, 1933.

DON W. CANFIELD,  
Secretary of Senate.

WYLER F. GRAY,

Clerk of House of Representatives.

ALLEN E. STEBBINS,

President of Senate.

MARTIN R. BRADLEY,

Speaker of the House of Representatives.

#### PETITIONS AND MEMORIALS

The VICE PRESIDENT laid before the Senate a resolution adopted at a meeting of officers of the Farm Holiday Association of Rusk County, Wis., asking the removal from office of the Secretary of Agriculture, Mr. Wallace, because of his alleged opposition to the so-called "Simpson-Norris cost-of-production amendment" to House bill 3835, the farm-relief bill, when pending in Congress, which was referred to the Committee on Agriculture and Forestry.

He also laid before the Senate a resolution adopted by the City Council of Two Rivers, Wis., favoring the issuance of national currency to municipalities on the pledge of their bonds, which was referred to the Committee on Banking and Currency.

He also laid before the Senate a resolution adopted at a general meeting of the Northwestern Trust & Savings Bank depositors, Chicago, Ill., favoring the passage of legislation to relieve depositors of banks in liquidation, which was referred to the Committee on Banking and Currency.

He also laid before the Senate a resolution adopted by Old Glory Post, No. 2044, Veterans of Foreign Wars of the United States, of Daly City, Calif., opposing the formation of veterans' bonus expeditionary forces to march upon

Washington, which was referred to the Committee on Finance.

He also laid before the Senate a petition of sundry citizens of the State of California, praying that Congress restore to service-connected disabled veterans their former benefits, rights, privileges, ratings, schedules, compensation, presumptions, and pensions, which was referred to the Committee on Finance.

He also laid before the Senate a telegram from W. R. Boyd, Jr., executive vice president American Petroleum Institute, embodying a memorial adopted by that institute at its third midyear meeting in Tulsa, Okla., urging that no further burden of taxation be imposed upon the oil industry, that the Federal gasoline tax be discontinued, and that a general manufacturers' sales tax be substituted for "the present oppressive and discriminatory excise taxes on a few commodities", which was referred to the Committee on Finance.

He also laid before the Senate a resolution adopted by members of the Farmers Union of Rusk County, Wis., favoring the making of adequate Federal provision to care for the disabled veterans, which was referred to the Committee on Finance.

He also laid before the Senate a letter in the nature of a memorial from John Gannon, of Pollock, La., endorsing Hon. HUEY P. LONG, a Senator from the State of Louisiana, and remonstrating against a senatorial investigation of his alleged acts and conduct, which was referred to the Committee on the Judiciary.

He also laid before the Senate a letter in the nature of a petition from M. L. Wiggins, of Georgetown, La., praying for a senatorial investigation of alleged acts and conduct of Hon. HUEY P. LONG, a Senator from the State of Louisiana, which was referred to the Committee on the Judiciary.

He also laid before the Senate a resolution adopted by the Pennsylvania State Hotel Association at Philadelphia, Pa., favoring the passage of the so-called "Kelly bill" providing an appropriation of \$300,000,000 for Federal highway construction, which was referred to the Committee on Post Offices and Post Roads.

He also laid before the Senate a resolution adopted by the Beaumont (Tex.) Chamber of Commerce, protesting against the ratification of the St. Lawrence-Great Lakes Deep Waterway Treaty with Canada in its present form, which was ordered to lie on the table.

He also laid before the Senate a letter from Wade H. Cooper, the Commercial National Bank, of Washington, D.C., expressing appreciation of the action of Congress in passing Senate bill 1410, allowing State banks to reorganize in the same manner as national banks, which was ordered to lie on the table.

Mr. ROBINSON of Arkansas presented a communication from R. E. Lee Wilson, of Wilson, Ark., suggesting certain amendments to Senate bill 1580, the railroad relief bill, which was referred to the Committee on Interstate Commerce.

#### PROTEST AGAINST RECOGNITION OF SOVIET GOVERNMENT OF RUSSIA

Mr. REED presented a resolution adopted by the Philadelphia (Pa.) Board of Trade, which was referred to the Committee on Foreign Relations and ordered to be printed in the RECORD, as follows:

##### EXTRACT FROM MINUTES OF STATED MEETING, PHILADELPHIA BOARD OF TRADE, HELD MAY 15, 1933

Your Committee on Foreign and Coastwise Commerce submits the following preamble and resolution, protesting recognition of Soviet Russia by the United States:

Whereas Russia's vast land area together with its enormous natural resources create in that country a potential wealth which, to establish its people as a nation in the commercial rank and prestige to which they are justly entitled, needs only the stimulus of government grounded in strict administrative and commercial integrity, recognizing absolutely the basic principles upon which international trade is necessarily conducted; and

Whereas trade with Russia under present conditions fails to justify diplomatic recognition by the United States of America for that communistic regime now administering domestic affairs and foreign policies of the Russian people, especially when it is appreciated that such action on behalf of the Federal Government

at Washington must subject American citizens to that form of subversive political propaganda now characterizing the Soviet international activities, the effect of which must impair the morale of our own nationals; and

Whereas until a government for Russia is established which acknowledges due respect for the rights of all, regardless of class or creed, the attitude heretofore enunciated by the Department of State at Washington should, we believe, find endorsement in Congress: Therefore

*Resolved*, That the Philadelphia Board of Trade hereby protests recognition by the United States of America of a government in Russia such as that now constituted in the Union of Soviet Socialist Republics maintained in power through military oppression and social and economic policies opposed to American ideals of government, which ideals preserve and protect the lives of its citizens and their property rights.

On motion the preamble and resolution were unanimously adopted.

True copy.

THE PHILADELPHIA BOARD OF TRADE,  
PHILIP GODLEY, President.

Attest:  
[SEAL]

HENRY W. WILLS, Secretary.

#### BILLS AND JOINT RESOLUTION INTRODUCED

Bills and a joint resolution were introduced, read the first time, and, by unanimous consent, the second time, and referred as follows:

By Mr. CAPPER:

A bill (S. 1718) granting a pension to Alma Blanche Shipman (with accompanying papers); and

A bill (S. 1719) granting a pension to Clarence Edward Shipman (with accompanying papers); to the Committee on Pensions.

By Mr. REED:

A bill (S. 1720) for the relief of Mary Ellen Tiefenthaler; to the Committee on Claims.

By Mr. KING:

A bill (S. 1721) granting certain lands to the University of Utah in Salt Lake County, Utah; to the Committee on Military Affairs.

By Mr. JOHNSON:

A bill (S. 1722) to extend certain letters patent; to the Committee on Patents.

By Mr. FLETCHER:

A bill (S. 1723) to amend the Reconstruction Finance Corporation Act, as amended, to remove limitations upon the aggregate amount of funds which the Corporation may lend to aid in the reorganization or liquidation of banks and savings banks, either closed or in process of liquidation; to the Committee on Banking and Currency.

By Mr. HARRISON:

A joint resolution (S.J.Res. 55) extending for 1 year the time within which American claimants may make application for payment, under the Settlement of War Claims Act of 1928, of awards of the Mixed Claims Commission and of the Tripartite Claims Commission; to the Committee on Finance.

#### REGULATION OF BANKING—AMENDMENTS

Mr. FLETCHER and Mr. DILL each submitted an amendment intended to be proposed by them, respectively, to Senate bill 1631, the banking bill, which were ordered to lie on the table and to be printed.

Mr. VANDENBERG submitted an amendment intended to be proposed by him to Senate bill 1631, the banking bill, which was ordered to lie on the table, to be printed, and to be printed in the RECORD, as follows:

On page 44, end of line 15, add new section:

"Sec. 12C. (a) There is hereby created a temporary Federal bank-deposit insurance fund (hereinafter referred to as the fund), effective July 1, 1933, whose duty it shall be to insure certain deposits until July 1, 1934, when the Federal Bank Deposit Insurance Corporation begins to operate.

"(b) Each member bank of the Federal Reserve System which is now or hereafter licensed by the Secretary of the Treasury, pursuant to the authority vested in him by the President's proclamation of March 10, 1933, shall become a member of such fund in respect to each of its several deposits not in excess of \$2,500, and in respect to the first \$2,500 of any deposit in excess thereof: *Provided*, That section 12C shall not apply to any impounded or otherwise restricted deposit (except such restrictions as have been or may be proclaimed by the Secretary of the Treasury), or impounded or restricted portion thereof.

"(c) Any State bank which is not a member of the Federal Reserve System, but which is certified by the State's chief bank-

ing authority as solvent in respect to its free deposits in the date of application for membership in the fund, shall, upon application, become a member of said fund in respect to each of its several deposits not in excess of \$2,500, and in respect to the first \$2,500 of any deposit in excess thereof: *Provided*, That section 12C shall not apply to any impounded or otherwise restricted deposit (except such restrictions as have been or may be proclaimed by the Secretary of the Treasury).

"(d) Each member of the fund shall file with the fund prior to July 1, 1933, a sworn statement of the number and amount of its deposits, as of June 1, 1933, which would be eligible for insurance under this section, together with a certified check for one half of 1 percent of the total deposits thus certified. A similar certification shall be made on January 1, 1934, together with a certified check for one half of 1 percent of any increase in the total certification.

"(e) Each member of the fund shall be subject to one assessment of an additional one half of 1 percent (the same amount as accompanied its application and its payment, if any, on January 1, 1934) at any time prior to July 1, 1934, if the fund requires this additional revenue to meet its obligations as hereinafter defined.

"(f) During the life of the fund no member of the fund shall pay in excess of 2½ percent per annum interest on any insured deposit.

"(g) Whenever any member of the fund shall have been closed by appropriate legal authority the fund shall pay to each insured depositor as soon as possible thereafter the amount of his insured deposit on the date of such closing. After such payment the fund shall be subrogated to all rights against the closed bank of the owners of such deposits and shall be entitled to receive the same dividends from the proceeds of the assets of such closed bank as would have been payable to each such depositor in respect to the insured deposit.

"(h) In the event that the fund shall be unable to pay any of its obligations when due the Secretary of the Treasury shall pay the amount thereof which is hereby authorized to be appropriated out of any moneys in the Treasury not otherwise appropriated. If any such advances are made by the Secretary of the Treasury, they shall be subsequently reimbursed to the Treasury by the Federal Bank Deposit Insurance Corporation to the extent of the proceeds of a special annual assessment, for not to exceed 10 years after July 1, 1934, of one fourth of 1 percent of the total insured deposits of the members of the fund on January 1, 1934, which the Corporation is hereby authorized to collect.

"(i) In the event that the fund shall pay all of its obligations without recourse to the authority contained in the subsection (h), any balance remaining therein on July 1, 1934, when the life of the fund terminates, shall be transferred to the Federal Bank Deposit Insurance Corporation.

"(j) The fund shall be a body corporate with power to adopt and use a corporate seal; to make contracts; to sue and be sued, complain and defend in any court of law or equity, State or Federal; to appoint by its board of directors, which shall consist of the members of the Federal Reserve Board, such officers and employees as may be necessary to carry out the powers granted to the fund by this act; to define their duties, fix their compensation, require bonds of them and fix the penalty thereof, and to dismiss at pleasure such officers or employees; to prescribe by its board of directors bylaws not inconsistent with law, regulating the manner in which its general business may be conducted and the privileges granted to it by law may be exercised and enjoyed; and to exercise by its board of directors, or duly authorized officers or agents, all powers specifically granted by this act and such incidental powers as shall be necessary to carry out the powers so granted. No member of the board of directors of the fund shall receive any additional compensation for his services as such member.

"(k) There is hereby authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, the sum of \$10,000,000, which shall be made available to the fund for the purpose of any of its expenses or obligations.

"(l) All obligations of the fund shall cease on July 1, 1934. Thereafter it shall function solely in the collection of any liquidating dividends still due, as defined in subsection (g). The net proceeds of these subsequent collections shall be paid into the Federal Bank Deposit Insurance Corporation unless there is an unreimbursed balance due the Treasury under subsection (h), in which event they shall be paid into the Treasury."

#### EXPENSES OF IMPEACHMENT TRIAL OF JUDGE LOUDERBACK

Mr. BYRNES submitted the following resolution (S.Res. 82), which was referred to the Committee to Audit and Control the Contingent Expenses of the Senate:

*Resolved*, That \$20,000 hereby is authorized to be expended from the contingent fund of the Senate in addition to the amount previously authorized to defray the expenses in the impeachment trial of Judge Louderback.

#### EXECUTIVE SESSION

Mr. ROBINSON of Arkansas. Mr. President, I move that the Senate proceed to the consideration of executive business.

The motion was agreed to; and the Senate proceeded to the consideration of executive business.



## REPORTS OF COMMITTEES

The PRESIDING OFFICER (Mr. HEBERT in the chair). Reports of committees are in order.

Mr. ROBINSON of Arkansas, for Mr. HARRISON, from the Committee on Finance, reported favorably the following nominations:

Surg. Walter L. Treadway to be senior surgeon in the Public Health Service, to rank as such from July 28, 1933;

William Alexander Julian, of Ohio, to be Treasurer of the United States, in place of Walter O. Woods, resigned; and

The following-named surgeons to be senior surgeons in the Public Health Service, to rank as such from the dates set opposite their names:

Lionel E. Hooper, May 14, 1933; and

Francis A. Carmelia, May 19, 1933.

The PRESIDING OFFICER. The nominations will be placed on the calendar.

LEO O. COLBERT

Mr. STEPHENS. Mr. President, I report favorably from the Committee on Commerce the nomination of Leo O. Colbert, of Massachusetts, as a member of the Mississippi River Commission.

This gentleman has been appointed a member of this Commission, which left St. Louis, Mo., this morning at 9 o'clock to make its regular spring trip on the Mississippi River, and it is desired that Mr. Colbert join the party as early as possible. Therefore I am going to ask unanimous consent for immediate consideration of the nomination, and, if it is confirmed, that the President be notified.

Mr. McNARY. Mr. President, I usually have objected to requests of this nature, as the RECORD will indicate, but this case is really an emergency, and I have no objection.

Mr. CLARK. Mr. President, the law provides that one member of the Mississippi River Commission shall be from the Coast and Geodetic Survey. Is this gentleman appointed as the Coast and Geodetic Survey member of the Commission?

Mr. STEPHENS. He is.

The PRESIDING OFFICER. Is there objection to the immediate confirmation of the nomination? The Chair hears none, and the nomination is confirmed.

Mr. STEPHENS. Mr. President, I ask unanimous consent that the President may be notified of the confirmation.

Mr. McNARY. I will state again that I usually object to requests of this kind, but on account of the emergency in this case, I withhold objection.

The PRESIDING OFFICER. Is there objection? The Chair hears none, and the President will be notified.

## RECESS

Mr. ROBINSON of Arkansas. Mr. President, I move that the Senate take a recess until immediately following the conclusion of its proceedings sitting as a Court of Impeachment on tomorrow.

The motion was agreed to; and (at 5 o'clock and 50 minutes p.m.) the Senate, as in legislative session, took a recess until the conclusion of the proceedings of the Senate sitting as a Court of Impeachment on tomorrow, Friday, May 19, 1933, the hour of meeting of the Senate sitting as a Court of Impeachment being 10 o'clock a.m.

## NOMINATIONS

*Executive nominations received by the Senate May 18 (legislative day of May 15), 1933*

## DEPUTY COMMISSIONER IN THE BUREAU OF FISHERIES

Charles E. Jackson, of South Carolina, to be Deputy Commissioner in the Bureau of Fisheries, vice Lewis Radcliffe, resigned.

## APPOINTMENTS IN THE REGULAR ARMY

*To be major general*

Brig. Gen. George Sherwin Simonds, from February 11, 1933, vice Maj. Gen. Edgar T. Collins, died February 10, 1933.

*To be The Adjutant General, with the rank of major general, for a period of 4 years from date of acceptance, with rank from February 2, 1933*

Brig. Gen. James Fuller McKinley, Assistant The Adjutant General, vice Maj. Gen. Charles H. Bridges, The Adjutant General, whose term of office expired February 1, 1933.

*To be Chief of the Chemical Warfare Service, with the rank of major general, for a period of 4 years from date of acceptance, with rank from May 9, 1933*

Col. Claude Ernest Brigham, Chemical Warfare Service, vice Maj. Gen. Harry L. Gilchrist, Chief of the Chemical Warfare Service, whose term of office expired May 8, 1933.

*To be Chief of Infantry, with the rank of major general, for a period of 4 years from date of acceptance, with rank from May 6, 1933*

Col. Edward Croft, Infantry, vice Maj. Gen. Stephen O. Fuqua, Chief of Infantry, whose term of office expired May 5, 1933.

*To be brigadier generals*

Col. Alfred Theodore Smith, Infantry, from January 1, 1933, vice Brig. Gen. Paul A. Wolf, retired from active service December 31, 1932.

Col. Francis LeJau Parker, Cavalry, from February 1, 1933, vice Brig. Gen. Samuel D. Rockenbach, retired from active service January 31, 1933.

Col. Pegram Whitworth, Infantry, from March 19, 1933, vice Brig. Gen. Harry Burgess, died March 18, 1933.

Col. Sherwood Alfred Cheney, Corps of Engineers, from April 1, 1933, vice Brig. Gen. Robert McCleave, retired from active service March 31, 1933.

Col. David Lamme Stone, Infantry, vice Brig. Gen. George S. Simonds, nominated for appointment as major general.

*To be Assistant The Adjutant General, with the rank of brigadier general, for a period of 4 years from date of acceptance*

Col. Edgar Thomas Conley, Adjutant General's Department, vice Brig. Gen. James F. McKinley, Assistant The Adjutant General, nominated for appointment as The Adjutant General.

*To be assistant to the Surgeon General, with the rank of brigadier general, for a period of 4 years from date of acceptance, with rank from January 1, 1933*

Col. Albert Ernest Truby, Medical Corps, vice Brig. Gen. Edward L. Munson, assistant to the Surgeon General, retired from active service December 31, 1932.

*To be Chief of the Bureau of Insular Affairs, with the rank of brigadier general, for a period of 4 years from date of acceptance, with rank from January 9, 1933*

Col. Creed Fulton Cox, Field Artillery, vice Brig. Gen. Francis LeJ. Parker, Chief of the Bureau of Insular Affairs, whose term of office expired January 8, 1933.

## APPOINTMENT IN THE OFFICERS' RESERVE CORPS OF THE ARMY

## GENERAL OFFICER

*To be brigadier general, reserve*

Brig. Gen. Alvin Horace Hankins, Washington National Guard, from May 12, 1933.

## PROMOTIONS IN THE NAVY

Commander Randall Jacobs to be a captain in the Navy from the 5th day of April 1933.

Lt. John W. Roper to be a lieutenant commander in the Navy from the 1st day of October 1932.

Lt. Franz O. Willenbacher to be a lieutenant commander in the Navy from the 1st day of January 1933.

Lt. William N. Updegraff to be a lieutenant commander in the Navy from the 1st day of February 1933.

Lt. William E. Clayton to be a lieutenant commander in the Navy from the 1st day of April 1933.

Lt. John H. Cassady to be a lieutenant commander in the Navy from the 5th day of April 1933.

Lt. (Jr. Gr.) Howell C. Fish to be a lieutenant in the Navy from the 14th day of January 1933.

Lt. (Jr. Gr.) Thomas H. Templeton to be a lieutenant in the Navy from the 1st day of February 1933.

Lt. (Jr. Gr.) Edwin R. Wilkinson to be a lieutenant in the Navy from the 1st day of February 1933.

Lt. (Jr. Gr.) Wayne N. Gamet to be a lieutenant in the Navy from the 1st day of March 1933.

Lt. (Jr. Gr.) Theodore J. Shultz to be a lieutenant in the Navy from the 1st day of April 1933.

Lt. (Jr. Gr.) Edward W. Young to be a lieutenant in the Navy from the 5th day of April 1933.

Lt. Comdr. Thomas W. Mather to be a lieutenant commander in the Navy from the 4th day of June 1931, to correct the date of rank as previously nominated and confirmed.

Lt. Comdr. Byron J. Connell to be a lieutenant commander in the Navy, from the 5th day of October 1931, to correct the date of rank as previously nominated and confirmed.

Lt. Comdr. Arthur Gavin to be a lieutenant commander in the Navy, from the 29th day of December 1931, to correct the date of rank as previously nominated and confirmed.

Lt. Comdr. Andrew Crinkley to be a lieutenant commander in the Navy, from the 1st day of January 1932, to correct the date of rank as previously nominated and confirmed.

Lt. Comdr. George L. Compo to be a lieutenant commander in the Navy, from the 1st day of February 1932, to correct the date of rank as previously nominated and confirmed.

Lt. Comdr. William J. Graham to be a lieutenant commander in the Navy, from the 1st day of March 1932, to correct the date of rank as previously nominated and confirmed.

The following-named surgeons to be surgeons in the Navy, with the rank of lieutenant commander, from the 1st day of January 1932, to correct the date of rank as previously nominated and confirmed.

Charles G. Terrell

Howell C. Johnston

The following-named paymasters to be paymasters in the Navy, with the rank of lieutenant commander, from the 1st day of January 1932, to correct the date of rank as previously nominated and confirmed:

Francis L. Gaffney

Maurice M. Smith

Russell D. Calkins

John A. Fields

Paymaster Dillon F. Zimmerman to be a paymaster in the Navy, with the rank of lieutenant commander, from the 1st day of March 1932, to correct the date of rank as previously nominated and confirmed.

Lt. (Jr. Gr.) Philip F. Wakeman to be an assistant naval constructor in the Navy, with the rank of lieutenant (junior grade), from the 7th day of June 1931.

The following-named lieutenants (junior grade) to be assistant naval constructors in the Navy, with the rank of lieutenant (junior grade), from the 6th day of June 1932:

Leslie E. Richardson.

Howard R. Garner.

The following-named ensigns to be assistant naval constructors in the Navy, with the rank of ensign, from the 5th day of June 1930:

Harold M. Heiser

Robert T. Sutherland, Jr.

Stanley M. Alexander

Harry W. Englund

Oscar M. Browne, Jr.

Marvin H. Gluntz

Robert E. Perkins

Carpenter Harold S. Hamilton to be a chief carpenter in the Navy, to rank with but after ensign, from the 19th day of March 1933.

Pay Clerk William F. Bogar to be a chief pay clerk in the Navy, to rank with but after ensign, from the 1st day of March 1933.

The following-named midshipmen to be ensigns in the Navy, revocable for 2 years, from the 1st day of June 1933:

Louis H. Albiston

Samuel Bertolet

Howard W. Anderson

James S. Bethea

Frank R. Arnold

James V. Bewick

Frederick L. Ashworth

Horace V. Bird

Henry F. Banzhaf

Thompson Black, Jr.

Robert H. Barnum

John T. Blackburn

James L. Beam

Francis L. Blakelock

Carter L. Bennett

Walter L. Blatchford

Francis J. Blouin

Walter S. Bobo, jr.

Joseph H. Bourland

Harold G. Bowen, Jr.

Merle F. Bowman

Francis E. Brown

James O. Brown

Frederick W. Bruning

Paul D. Buie

James B. Burrow

Paul W. Burton

Clarence M. Caldwell

Clifford M. Campbell

James H. Campbell

Allan M. Chambliss

Jay V. Chase

Benjamin B. Cheatham

Harold F. Christ

Warren B. Christie

Thomas A. Christopher

Merrill K. Clementson

James O. Cobb

Thomas F. Connolly

Lester C. Conwell

Richard G. Copeland

Joseph P. Costello

John S. Coye, Jr.

Robert W. Curtis

Charles A. Curtze

Edgar M. Davenport

Roy M. Davenport

Lewis M. Davis, Jr.

Ray Davis

William L. Dawson

Richard B. Derickson, Jr.

John R. Dillon

Norman J. Drustrup

Charles K. Duncan

James M. Elliott

Joseph F. Enright

Arthur K. Espenas

Robert E. Fair

Frank S. Fernald

Charles W. Fielder

James H. Fortune, Jr.

William C. Fortune

Everett J. Foster

James G. Franklin

Charles T. Fritter

Herbert S. Fulmer, Jr.

Raymond L. Fulton

Raymond D. Fusselman

Ignatius J. Galantin

Robert A. Gallagher

Antone R. Gallaher

Norman W. Gambling

John A. Gamon, Jr.

Philip W. Garnett

Robert E. Garrels

Charles F. Garrison

Richard C. Gazlay

Robert M. Gibbons

James B. Grady

Murray Hanson

Donovan B. Harby

Ward F. Hardman

Irvin S. Hartman

Enrique D. Haskins

Burden R. Hastings

Julian S. Hatcher, Jr.

Clinton J. Heath

Luther C. Heinz

Ezra G. Howard

William S. Howell

George K. Hudson

Albert C. Ingels

Robert H. Isely

Charles B. Jackson, Jr.

Edward F. Jackson

Raymond B. Jacoby

Ernest Lee Jahncke, Jr.

Carlton B. Jones

Thomas A. Jones

Stephen Jurika, Jr.

William R. Kane

James G. Kastein

Robert A. Keating, Jr.

Richard L. Kibbe

Nova B. Kiergan, Jr.

Leland P. Kimball, Jr.

George O. Klinmann

Joseph W. Koenig

Donald O. Lacey

George H. Laird, Jr.

David Lambert

Richard Lane

Willard R. Laughon

Robert W. Leach

Edward P. Lee, Jr.

Lamar Lee, Jr.

John S. Lehman

Hayden L. Leon

Harry M. Lindsay, Jr.

Frank V. List

Edwin E. Lord, 3d

Charles E. Loughlin

Kenneth Loveland

Michael J. Luosey

Harold A. MacDonald

William W. R. Macdonald

Donald E. MacIntosh

Robert A. Macpherson

Robert B. Madden

Louis J. Majewski

Joseph I. Manning

Laurence H. Marks

David L. Martineau

Paul Masterton

Dale Mayberry

Harry C. Maynard

Robert McAfee

John J. McCormack, Jr.

Joseph C. McGoughran

Hugh R. McKibbin

Robert H. McRae

Bernard H. Meyer

Clayton L. Miller

Edwin S. Miller

George H. Miller

Richard L. Mohan

Charles L. Moore, Jr.

Thomas H. Moorer

Charles C. Morgan

John C. Morgan

Thomas H. Morton

Gordon Murphy

Karl F. Neupert

Walter H. Newton, Jr.

Thomas P. O'Connell

James R. Ogden

Robert I. Olsen

Jay T. Palmer

Thomas V. Peters

John L. Phillips, Jr.

Ludwell R. Pickett

William V. Pratt, 2d

Ralph M. Pray

George M. Price

Bertram J. Prueher

Frederick W. Purdy

John Ramee

Reginald M. Raymond



James R. Reedy  
Edward S. Rhea, Jr.  
Gilbert H. Richards, Jr.  
Robert S. Riddell  
Charles E. Robertson  
Jack W. Roe  
George D. Roullard  
Henry P. Rumble  
Baxter L. Russell  
Selby K. Santmyers  
Ralph N. Sargent, Jr.  
Arnold F. Schade  
Henry E. Schmid  
Wallace A. Schmid  
Earle C. Schneider  
Frank D. Schwartz  
Everett E. Seagroves  
Seth S. Searcy, Jr.  
William E. Shafer  
John Shannon  
Edward E. Shelby  
Martin A. Shellabarger  
Albert L. Shepherd  
Frederick W. Sheppard  
Ralph L. Shifley  
Kenneth S. Shook  
Frank M. Slater  
Francis J. Smedley  
Robert H. Solier  
Owen E. Sowerwine  
Otto W. Spahr, Jr.  
Paul L. Stahl  
John M. Steinbeck

Milton G. Stephens  
Lemuel M. Stevens, Jr.  
Louis J. Stocker  
Bernard M. Streat  
Henry D. Sturr  
Ralph E. Styles  
William H. Sublette  
Millener W. Thomas  
Raymond W. Thompson, Jr.  
Carl Tiedeman  
Malcolm H. Tinker  
Jack C. Titus  
Jack J. Tomamichel  
James F. Tucker  
Vernon C. Turner  
John A. Tyree, Jr.  
James J. Vaughan  
Theodore R. Vogeley  
Louis E. Von Woglom  
Ruben E. Wagstaff  
Frederick H. Wahlig  
Thomas H. Ward  
John B. Weeks  
George Wendelburg  
Waldemar F. A. Wendt  
James W. White  
Richard D. White  
Bruce E. Wiggin  
Joseph W. Williams, Jr.  
Archie T. Wright, Jr.  
Gerald R. Wright  
Herbert C. Yost

The following-named midshipmen to be assistant paymasters in the Navy, with the rank of ensign, revocable for 2 years, from the 1st day of June 1933:

James E. Bullock	Ross G. Linson
Earnest G. Campbell	Albert F. Ryan, Jr.
James S. Dietz	Donald W. Twigg
DeWitt C. T. Grubbs, Jr.	Paul L. Weintraub, Jr.

#### MARINE CORPS

The following-named midshipmen to be second lieutenants in the Marine Corps, revocable for 2 years, from the 1st day of June 1933:

Edward Eugene Authier	James Marvin Masters, Jr.
Joslyn Rigby Bailey	David Stockton McDougal
Nixon Leslie Ballard	Wilbur James McNenny
Etheridge Charles Best	Guy Marion Morrow
Robert Oliver Bowen	James Rockwell
Frederick Schaffer Bronson	Theodore Carlyle Turnage, Jr.
James Fraser Climie	Marshall Alvin Tyler
William Edward Erwin, Jr.	Sidney Scott Wade
Donald Walker Fuller	Paul Eugene Wallace
William Archibald Kengla	
Alfred Thomas Magnell	

#### CONFIRMATION

*Executive nomination confirmed by the Senate May 18 (legislative day of May 15), 1933*

#### MEMBER OF THE MISSISSIPPI RIVER COMMISSION

Leo O. Colbert to be a member of the Mississippi River Commission.

## HOUSE OF REPRESENTATIVES

THURSDAY, MAY 18, 1933

The House met at 12 o'clock noon.

Rev. Charles A. Hall, Main Street Baptist Church, Luray, Va., offered the following prayer:

We thank Thee, our Heavenly Father, for the beauty of this wonderful day that is ours. We thank Thee for this Nation that Thou hast given unto us and preserved unto this day. We thank Thee for this Government of ours, for this group of men who are in the hands of God, as we trust, to

make laws for the betterment of the peoples of the earth, as well as our Nation. We invoke Thy divine favor upon each and all, and in their deliberations may they be led of Thy divine Spirit, that their hearts may be touched with the great heart of God, and may pulsate the very will of God with reference to the people to whom they are responsible. Bless the President of the United States and all who are in authority. Hold the hand of the Speaker of this House and guide and guard every thought and every deed here. Continue Thy blessings upon this great Nation of ours and the people of all the world. We ask it in the name and for the sake of Jesus Christ, our adorable Lord. Amen.

The Journal of the proceedings of yesterday was read and approved.

#### MESSAGE FROM THE SENATE

A message from the Senate, by Mr. Horne, its enrolling clerk, announced that the Senate had passed the following resolution:

#### Senate Resolution 81

May 15 (calendar day May 17), 1933

*Resolved*, That the Senate has heard with profound sorrow the announcement of the death of Hon. CHARLES HILLYER BRAND, late a Representative from the State of Georgia.

*Resolved*, That a committee of two Senators be appointed by the Vice President to join the committee appointed on the part of the House of Representatives to attend the funeral of the deceased Representative.

*Resolved*, That the Secretary communicate these resolutions to the House of Representatives and transmit a copy thereof to the family of the deceased.

*Resolved*, That as a further mark of respect to the memory of the deceased Representative the Senate do now take a recess until the conclusion of the session of the Senate sitting as a Court of Impeachment on tomorrow.

The message also announced that in compliance with the foregoing resolution the Vice President had appointed Mr. GEORGE and Mr. RUSSELL a committee on the part of the Senate to join a similar committee on the part of the House to attend the funeral of the deceased Representative.

#### EXPLANATION OF VOTE

Mr. MARTIN of Colorado. Mr. Speaker, I wish to state that when the roll was called on yesterday on the Muscle Shoals conference report the Colorado delegation was in conference with the Senators from Colorado on the acute unemployment and relief situation in that State, and were therefore unavoidably absent. If present, they would have voted "yea" on the report.

Mr. CLARKE of New York. Will the gentleman yield?

Mr. MARTIN of Colorado. I yield.

Mr. CLARKE of New York. Did that conference have any concern regarding deserving Democrats?

Mr. MARTIN of Colorado. We are not discriminating out in our State. I will say to the gentleman we are feeding Republicans and all.

#### BANKING BILL

Mr. GOLDSBOROUGH. Mr. Speaker, by direction of the Chairman of the Committee on Banking and Currency I am directed to ask unanimous consent that that committee may have until midnight tonight to file its report on the bill (H.R. 5661) to provide for the safer and more effective use of the assets of banks, to regulate interbank control, to prevent the undue diversion of funds into speculative operations, and for other purposes.

The SPEAKER. Is there objection to the request of the gentleman from Maryland?

Mr. COCHRAN of Missouri. Reserving the right to object, is this bill similar to the Glass bill?

Mr. GOLDSBOROUGH. No. It is a House bill which contains no branch banking and contains no bank-deposit guaranty plan.

Mr. COCHRAN of Missouri. I should like to ask the gentleman why the hurry?

Mr. GOLDSBOROUGH. Is the gentleman going to object to the filing of our report?

Mr. COCHRAN of Missouri. I do not know whether I will or not. If the gentleman can give me some informa-

tion I think the House is entitled to, it may be that I will not object.

Mr. GOLDSBOROUGH. I shall be glad to give the gentleman any information I can.

Mr. COCHRAN of Missouri. I want to know whether the President of the United States is for this bill. A newspaper article states he does not favor its enactment at this time.

Mr. GOLDSBOROUGH. Well, the gentleman has the privilege of asking him. I cannot speak for the President of the United States.

Mr. COCHRAN of Missouri. It seems to me the committee should find out. It is my understanding that this session of Congress was called for the purpose of passing legislation recommended by the President to meet the emergency, and I do not think we should be considering bills except those recommended by the President. I see no hurry in making this report. I think we must all admit the President has a man's job on his hands. No one can deny that he has more than demonstrated that he is big enough to deal with it. Now, my thought is—and I am not considering the merits of this legislation—that we should be extremely careful to refrain from doing anything that will upset the President's plans. Why not wait until the President says, I want such legislation? Who can tell but this bill or some other bill that we might pass will embarrass the President? I am supporting his recommendations, and if he says he wants this measure, I will help pass it; but until then let him do the driving. He is making a good job of it.

Solely because I think it most essential that in a matter of this kind we should have some expression from the President before giving our approval to this bill, I object to the request.

#### INSURANCE LEGISLATION

Mr. GOLDSBOROUGH. Mr. Speaker, by direction of the Chairman of the Committee on Banking and Currency, I ask unanimous consent that that committee may have until midnight tonight to file a report on the bill (S. 1094) to provide for the purchase by the Reconstruction Finance Corporation of preferred stock and/or bonds and/or debentures of insurance companies.

The SPEAKER. Is there objection to the request of the gentleman from Maryland [Mr. GOLDSBOROUGH]?

Mr. KELLER. Reserving the right to object, I would like to ask if the banking bill has been printed?

Mr. GOLDSBOROUGH. It has been printed and is available this morning.

Mr. SNELL. Reserving the right to object, I would like to ask the gentleman what the last bill referred to covers?

Mr. GOLDSBOROUGH. It is a bill introduced by Mr. STEAGALL in the House. It is not like the Glass bill. It provides for the separation of affiliates from banks.

Mr. SNELL. There are two banking bills, then?

Mr. GOLDSBOROUGH. No. There is one banking bill.

Mr. SNELL. I thought the gentleman just asked unanimous consent to file a report on a banking bill, and now is asking another.

Mr. GOLDSBOROUGH. The last request was with reference to the insurance bill.

Mr. McFADDEN. Reserving the right to object, did I understand the gentleman to say that the question of affiliates was in the insurance bill?

Mr. GOLDSBOROUGH. Oh, no. I was discussing the banking bill.

Mr. BLANTON. This Congress before it adjourns must provide for the absolute guarantee of all bank deposits. It being such an important question, I sincerely hope that one objection is not going to prevent the gentleman or his committee from filing a report expeditiously on a proper bank guaranty bill. Will the one objection stop it?

Mr. GOLDSBOROUGH. No.

Mr. BLANTON. It is such an important matter that it should be filed today, and we ought to pass the bill tomorrow.

Mr. GOLDSBOROUGH. I want to say that our purpose was this: The House is at leisure now, and we were ex-

tremely anxious to have the House consider the bank guaranty bill tomorrow.

Mr. BLANTON. If the gentleman could get his report here today before we adjourn, the bill could be taken up and passed tomorrow?

Mr. GOLDSBOROUGH. That is correct; yes.

Mr. McFADDEN. May I make this remark in connection with what the gentleman from Texas has just said, that there are many important matters in this banking bill other than the guarantee of deposits.

Mr. BLANTON. But there is not anything more important to the American people just now than to have their deposits in banks guaranteed, and they are not going to have any more faith in banks until that is done.

Mr. McFADDEN. While that is being done, I should like to suggest to the gentleman and to the House that we must not permit a lot of things to slip through in this bill which are particularly objectionable.

Mr. BLANTON. Oh, certainly not. We must pass a proper bill to guarantee all bank deposits.

Mr. McFADDEN. There should be plenty of time given to consider this important matter.

Mr. RANKIN. Reserving the right to object, and I shall not object, I should like to ask the gentleman from Maryland [Mr. GOLDSBOROUGH] how long it would take to prepare his report on the banking bill?

Mr. GOLDSBOROUGH. We were afraid the House would adjourn early today. Of course, if the House should remain in session until 3 or 4 o'clock, we will have the report ready.

Mr. RANKIN. If we should hold the House in session until 5 or 6 o'clock, will that give plenty of time for the gentleman to file his report?

Mr. GOLDSBOROUGH. Absolutely.

Mr. RANKIN. I for one will help to hold the House in session until that report can be prepared.

Mr. WEIDEMAN. Mr. Speaker, reserving the right to object, and I shall not object, if the bill H.R. 5661 were brought before the House at this time it would give the Members more time for free discussion of the bill, would it not?

Mr. GOLDSBOROUGH. Yes.

Mr. WEIDEMAN. And that is why the gentleman is anxious to have the bill brought up now?

Mr. GOLDSBOROUGH. Yes.

Mr. WEIDEMAN. I shall cooperate in holding the House here.

Mr. PATMAN. Mr. Speaker, reserving the right to object, is it the gentleman's intention to bring the bill up tomorrow?

Mr. GOLDSBOROUGH. That is what we would like to do. Of course we do not know whether or not the leadership of the House will cooperate with us in this behalf, but that was the reason for the request.

Mr. PATMAN. And if this request is granted there will be more liberal time to discuss the bill.

Mr. GOLDSBOROUGH. We will try to bring it up tomorrow if we get this permission.

Mr. KELLER. We ought to have time to study this bill if we are expected to discuss it. I have been working on this for a long time. I think I shall work with the committee, but we ought to have an opportunity to study the report before we are expected to consider the bill, for what is the use of getting up here and talking and talking about a matter when we do not know what we are talking about? We ought to have the information before us.

Mr. COCHRAN of Missouri. Mr. Speaker, a parliamentary inquiry.

The SPEAKER. The gentleman will state it.

Mr. COCHRAN of Missouri. I objected to the gentleman's first request, and I shall renew that objection. I have no objection to the second request, to report the insurance bill.

Mr. GOLDSBOROUGH. This is the insurance bill.

Mr. COCHRAN of Missouri. To his first request I still object.



Mr. SNELL. Mr. Speaker, reserving the right to object, is it the intention of the chairman of the committee to bring this insurance bill up before tomorrow?

Mr. GOLDSBOROUGH. Not as far as I know. All we were trying to do was to bring up the bank bill tomorrow.

Mr. SNELL. Then it is not expected that the insurance bill will be brought up before tomorrow?

Mr. GOLDSBOROUGH. No.

#### THIRD DEFICIENCY BILL, FISCAL YEAR 1933

Mr. BUCHANAN presented the conference report on the bill H.R. 5390, the third deficiency bill, for printing under the rule.

#### PERMISSION TO ADDRESS THE HOUSE

Mr. HOWARD. Mr. Speaker, I ask unanimous consent that at 12:30 I may address the House for 10 minutes.

Mr. SNELL. Mr. Speaker, reserving the right to object, what is going to happen between now and 12:30?

Mr. HOWARD. Mr. Speaker, I will explain that a lady wishes to see me at the door, and I cannot get back before that time. [Laughter.]

Mr. PARSONS. Mr. Speaker, reserving the right to object, I understand there is not going to be very much to do today, and that after the preliminaries are disposed of the House will probably stay in session for an hour or more for some discussions. I think the gentleman from Nebraska can get time, even if he does not specify any particular hour, after he has seen the lady.

#### ORDER OF BUSINESS

Mr. SNELL. Mr. Speaker, reserving the right to object, I would like to ask the gentleman from Tennessee what the program for today is. Then we could tell more about these requests.

Mr. BYRNS. We have nothing on the calendar for today. We will have for consideration tomorrow the conference report on the deficiency bill that was presented today.

I understand the conferees on the securities bill will probably file their report tomorrow, but, of course, it cannot be taken up tomorrow.

Mr. SNELL. Then there will be nothing ready for tomorrow except the conference report.

Mr. BYRNS. I do not know whether the Committee on Rules will have a rule by tomorrow or not upon the Celler resolution, which was referred to yesterday. It is possible one or two rules may come up.

Mr. SNELL. As I understand it, the Rules Committee did not grant them.

Mr. BLANTON. That is a very hopeful sign for Congress.

Mr. BACON. Is the Steagall-Glass banking bill to be brought up under a rule?

Mr. BYRNS. It has not been reported yet.

Mr. SNELL. Mr. Speaker, I have no objection to the request of the gentleman from Nebraska.

Mr. RICH. Mr. Speaker, I suggest the gentleman go ahead with his speech now.

#### PERMISSION TO ADDRESS THE HOUSE

The SPEAKER. The gentleman from Nebraska asks unanimous consent that at 12:30 he be permitted to address the House for 10 minutes. Is there objection?

There was no objection.

Mr. PARSONS. Mr. Speaker, I ask unanimous consent to address the House for 30 minutes.

Mr. SNELL. Mr. Speaker, reserving the right to object, we have already granted one request to address the House at 12:30.

Mr. BYRNS. What are we going to do between now and 12:30?

Mr. SNELL. We should not now grant another request to address the House for 30 minutes at this time.

Mr. PARSONS. I think we could arrange that the gentleman from Nebraska shall follow me.

Mr. HOWARD. No; I am arriving at 12:30. [Laughter.]

Mr. BOILEAU. Mr. Speaker, reserving the right to object—

Mr. BLANTON. Oh, we can turn the clock back.

Mr. RANKIN. Mr. Speaker, reserving the right to object, the gentleman ought not to take advantage of the distinguished gentleman from Nebraska, who has gone to meet his friend at the door. The gentleman should wait until the gentleman from Nebraska gets through. How about following the gentleman from Nebraska?

Mr. PARSONS. What is the House going to do during the next 10 minutes?

The SPEAKER. Is there objection to the request of the gentleman from Illinois to now address the House for 30 minutes?

There was no objection.

#### THE BLIND FINANCIAL CRIME OF THE CENTURIES

Mr. PARSONS. Mr. Speaker, on April 6, 1933, I had an opportunity and the pleasure of addressing the House on economy by reducing the rate of interest paid on Government bonds. In that address I advanced the principle heretofore little referred to and little mentioned, namely, that the Government hires money for which it pays a wage the same as it employs labor for which wages are paid.

We have reduced the wages of labor, we have reduced pensions, gratuities and benefits to veterans, and following up the same principle this House should take immediate action to reduce the wages for money, which is the interest on the public debt.

My purpose today, however, is to speak on the financial policy followed by the Federal Government since the adoption of the Constitution, and more especially with reference to the fiscal policy followed by the Government since the World War. This is a dry and uninteresting subject. I do not expect the membership of the House as a whole to be interested. But for those who are interested in the financial stability of the Government and who would like to follow briefly the policy pursued by our Government in its periods of depression and prosperity and in the periods of peace and war I will ask you to be patient and give me your attention for a short time, because I believe I have some information and statistics, part of which will be illustrated, that will interest you.

In my humble judgment, there has never been in the history of this Nation such blind financial negligence as that shown by those in power and authority to shape the financial policy of the Federal Government since March 4, 1921. Contrary to general opinion, profits made by corporations and individuals following the World War and during the era of prosperity from 1922 to 1929 were far greater than the profits made during the World War. For the period beginning January 1, 1916, and ending December 31, 1929, corporations of this country made net profits of approximately \$100,000,000,000. If there ever was a time in which the National debt could be retired without burdensome taxation, it was during this period.

We had three Presidents and a Secretary of the Treasury—a man whose span of three-score years and ten, carried him through three major depressions. If there was any business man in America experienced in periods of prosperity and depressions, it was Andrew Mellon. Yet, the policy which he followed, by refusing to retire the national debt during the prosperous years of the Republic, thereby saving more than \$1,000,000,000 to the Budget in this economic distress, is gross neglect and little short of economic treason.

Before I finish I hope to give you some facts to ponder, which I trust will be of service in the future when our Government is called upon to discharge its financial obligations. It is true that most of what I recite here today is water over the dam. We cannot retrieve past losses now for the present emergency, but if in the future there comes a time of prosperity, in which my suggestions may be followed for the retirement of national obligations, the years of study and labor I have put into this subject will be wholly justified, and I shall be happy.

In order to give you some idea of comparative expenditures made by the Federal Government in its history I would like to insert a table of the ordinary expenditures divided into two periods.

*Ordinary expenditures of the Federal Government from 1791 to 1932, inclusive*

1791 to 1916.....	\$26,759,010,661
1917 to 1932.....	82,336,391,914
Total ordinary expenditures.....	109,095,402,575

In the period from 1791 to 1916, or 128 years, our Government spent \$26,759,010,661. For the period from 1917 to 1932, or 16 years, our Government spent \$82,336,391,914. In other words, in the past 16 years we spent more than three times the amount that we had spent in 126 years prior to 1917. Of course, this contains the amount needed to prosecute the World War. But there were millions of wasteful extravagance in governmental expenditures from 1922 to 1932. Other items of importance is the expenditure for interest on the public debt. I here insert a table showing the interest payments by war periods from 1790 to April 19, 1933.

*Amount of interest paid on the public debt of the United States from 1790 to April 19, 1933, inclusive*

1790 to 1812.....	\$73,064,133
1813 to 1847.....	93,143,759
1848 to 1860.....	37,501,900
1861 to 1897.....	2,668,092,667
1898 to 1916.....	505,744,273
Total, 1790 to 1916, inclusive.....	3,377,546,732
1917 to 1933.....	12,137,114,571
Total.....	15,514,661,303

Please note the interest on the public debt beginning with the foundation of the Republic until 1917 was \$3,377,546,732, compared with more than \$12,000,000,000 of interest paid since the beginning of the World War period. In other words, approximately four fifths of the total amount of interest paid on the national debt was paid to bondholders during the past 16 years. This amount of interest is almost identically equal to the total amount of European debts owed this Government at the time of settlement in 1923. It amounts to almost one half of the outstanding indebtedness of the Federal Government at the highest peak after the close of the World War.

I ask unanimous consent, Mr. Speaker, to revise and extend my remarks and to include such tables as I may use to illustrate the subject.

The SPEAKER. Is there objection to the request of the gentleman from Illinois?

There was no objection.

Mr. PARSONS. For every dollar that the Federal Government has spent in ordinary operating expenses in 142 years of its history we have paid 15 cents in interest; in other words, more than one seventh of every dollar that the Federal Government has spent in its entire history has been for interest on the public debt.

In order to get a birdseye view of the revenue, expenditures, and public debt of the Federal Government since 1790 I have prepared a rough graph illustrating the rise and fall of these three items.

Beginning in 1790 we started out with revenues and the expenditures about the same, but after a few years the revenues exceeded the expenditures and the public debt fell. Each one of these rises and falls in the public debt is described by certain events in our history, but note that after the War of 1812 the expenditures were three times what they were before the war. Going over to the Mexican War, we find the expenses following that war were five times more than they were after the Revolution [indicating]. After the Civil War, we find the expenses never got below \$250,000,000 annually. There was a gradual increase from that period on up the line to the World War, when we had our greatest period of revenue production, greatest expenditure, and greatest public debt, ranging up to \$27,000,000,000.

These lines were drawn from the record without any view to including the war periods or the depression periods, but after they were placed on the map it was very easy, indeed, to pick out these various periods and to see where the extra expense, the extra revenues, and the extra debt came in.

It is very interesting to note here how in 1837 the revenues fell in the depression. The same thing is true throughout every one of our depressions that have followed in a few years after each war.

It is also very interesting to note that following each war the expenditures of the Federal Government stayed at from 4 to 7 times what they were before that war.

For instance, in 1915 the expenditures were about \$700,000,000. We have never been able to get back to less than four billion since the World War, and a large portion of this has gone into interest. I want to point these things out here, as it has a particular bearing on what I am going to say later as to our income.

Now, let us get back to the consideration of the financial policy followed during and since the World War. Soon after the declaration of war, on April 6, 1917, Congress, by virtue of power vested in it, sought to levy and collect taxes for the purpose of prosecuting the war. It began the study of proper rates of taxation in accordance with the then recently adopted income-tax law ratified by the States in 1915. Congress realized the enormous expense of billions of dollars which the war would entail, and, of course, contemplated a much longer period of hostilities than actually occurred. That measure came to be known as "the revenue bill of 1918", and was committed to the Committee of the Whole House on September 3, 1918, and later was passed on September 20, 1918, less than 2 months before the armistice. The Senate, however, did not complete consideration of this measure until in the following February, and, due to cessation of hostilities, made many changes in the rates that would have been applied had not the armistice been signed on November 11. Mr. Kitchin, then Chairman of the Ways and Means Committee, in submitting report to accompany this bill, said:

Your committee has determined the proportion of the cost of the war that should be financed by taxation and by bonds, not upon the basis of previous experience, for there is no analogy in history, but upon a careful consideration of the effect of the fiscal policy upon the morale of the people, upon the inflation of prices, upon production, and with reference to the relative ability of the people to pay taxes now and after the war.

Note the last words, "ability of the people to pay taxes now and after the war." This term will be emphasized later. Quoting further from Mr. Kitchin's report:

On June 5 the Secretary of the Treasury advised your committee that the probable expenditures for the fiscal year ending June 30, 1919, would be about \$24,000,000,000, and recommended that one third of this amount be raised in taxes, or \$8,000,000,000.

A member of the committee who afterward was a distinguished Speaker of this House, the late Nicholas Longworth, had the following to say in closing the debate just before the vote was taken on the afternoon of September 20, 1918:

We have succeeded with a little more than 24 hours of actual debate, and with no amendment of major importance, in passing the mightiest taxation measure ever enacted by any people of the world. We are raising by this bill eight times the amount that it ever cost this Nation to live before in any one year. We are providing in this bill a sum of money equivalent to nearly one third of the amount that it has cost this Nation to live from the first inauguration of George Washington down to the second inauguration of Woodrow Wilson, and we have done it, in my belief, without inflicting a burden upon wealth under which it cannot at least stagger and without demanding from American industry that energy and initiative which it must necessarily possess if our war program is to be prosecuted to the limit. \* \* \* In a few minutes there will be flashed around the world the announcement that the representatives of the American people have unanimously passed a bill carrying \$8,000,000,000 in taxes to prosecute the war.

The bill was passed that same afternoon with 349 yeas. Not one single vote was registered against it. It went to the Senate and, after weeks of discussion, along with other important matters then before the Senate, final action was not taken until the following February, which necessitated some changes in reductions of rates and elimination of some of the objectionable features in special excise taxes. I want you to keep in mind the words of Mr. Kitchin and Mr. Longworth. Mr. Kitchin said that Congress levied a tax bill to raise revenue to prosecute the war and pay the cost after



the war. Mr. Longworth said that it was the greatest tax bill ever levied, but was done, in his belief, without inflicting a burden upon wealth and without taking from American industry its energy and initiative. If the rates levied in the revenue bill of 1918 had remained on the statute books until June 1, 1926, every dollar of the national debt would have been wiped out. Such a program would have been strictly in keeping with the policy enunciated by Mr. Kitchen and would have resulted in discharging our national obligations without inflicting a burden upon wealth, as expressed on the same occasion by Mr. Longworth. Our interest charge of more than \$700,000,000 annually would have at the present time been eliminated from the Budget.

Mr. PATMAN. Mr. Speaker, will the gentleman yield?

Mr. PARSONS. For a brief question.

Mr. PATMAN. Does the gentleman mean to say that if that law had continued on the statute books without the passing of the Mellon tax bills reducing the war-time rates, the entire national debt, or at least the cost of the war, would have been paid by January 1, 1927?

Mr. PARSONS. Absolutely.

Mr. PATMAN. And then those who profited most by reason of the country's misery and misfortune during the war would have paid for the cost of the war.

Mr. PARSONS. Exactly. It was the fair and the right thing to do.

Mr. WEIDEMAN. And if these rates are again restored, we will go a long way toward accomplishing this thing.

Mr. PARSONS. But in this depression it will not yield the revenue. If the debt had been eliminated, of course, the charge now on the Budget of \$700,000,000 a year for interest, which will be \$900,000,000 when the new bond issue

goes out, plus the \$500,000,000 debt retirement, or a total of \$1,400,000,000 charge on the Budget, would also be eliminated now.

A tremendous debt which our Government was left with at the close of the war amounted to more than \$26,000,000,000. The American Congress and the Secretary of the Treasury, as well as the President of the United States, were duty bound to recommend and levy taxes following the war to retire this national debt in the same proportion in times of peace as they were duty bound to raise the revenue to pay expenses in time of war. The measure which Speaker Longworth called the greatest tax bill ever levied on the American people contained not only numerous special excise taxes but the largest item was the excess profits and surtaxes levied under the title of the income tax. For the year 1918 that bill raised \$4,286,486,257 in individual and corporation taxes. It raised a little less than \$1,000,000,000 in special excise taxes. Had the same rates been maintained through the following decade these two items alone would have produced the enormous total of \$8,620,000,000 for the year 1928, \$5,000,000,000 of which could have been applied in retirement of our national debt. It was in effect for the years 1918, 1919, 1920, and 1921. During those 4 years more than \$21,000,000,000 was raised in revenue by the Government. Had those same rates been maintained during the years 1922 to 1926, inclusive, our national debt would be entirely eliminated from the picture in this depression. I ask unanimous consent to insert in the RECORD at this point two tables showing the income and war excise taxes, the amount actually collected and the estimated revenues collectible, had the rates for 1918 been retained to the year 1931.

#### EXHIBIT A

Revenue estimates based on application of 1918 income, excess-profits, and war-profits tax rates during calendar years 1918-31

Year	Individual income tax		Corporation income tax		Total	
	Actual	At 1918 rates (estimated)	Actual	At 1918 rates (estimated)	Actual	At 1918 rates (estimated)
1918	\$1,127,721,835	Same.	\$3,158,764,422	Same.	\$4,286,486,257	Same.
1919	1,269,630,104	\$1,415,092,120	2,175,341,578	\$3,635,077,200	3,444,971,682	\$5,050,169,320
1920	1,075,053,686	1,250,407,540	1,625,234,643	2,717,224,300	2,700,288,329	3,967,631,840
1921	1,179,387,106	922,007,088	701,575,432	938,641,600	1,420,962,538	1,860,648,688
1922	861,057,308	1,259,905,986	783,776,268	2,143,888,400	1,644,833,576	3,403,794,386
1923	661,666,133	1,372,717,916	937,106,798	3,249,948,200	1,598,772,931	4,622,666,116
1924	704,265,390	1,653,169,339	881,549,546	2,992,544,700	1,585,814,936	4,645,714,039
1925	734,555,183	2,374,388,847	1,170,331,206	3,748,510,400	1,904,886,389	6,122,899,247
1926	732,470,790	2,417,512,621	1,229,797,243	3,755,461,300	1,962,268,033	6,172,973,921
1927	830,639,434	2,798,883,258	1,130,674,128	3,501,494,000	1,961,313,562	6,360,377,253
1928	1,164,254,037	3,708,065,384	1,184,142,142	4,027,860,000	2,348,396,179	7,735,925,384
1929	1,001,938,147	3,635,349,919	1,193,435,832	4,003,148,400	2,195,373,979	7,638,498,319
1930	476,714,808	1,755,889,874	711,703,900	1,702,104,900	1,188,418,708	3,457,994,774
1931	241,282,875	1,042,129,419	331,119,732	742,969,100	572,402,607	1,785,098,519
Total	11,600,636,836	26,733,241,146	17,214,552,870	40,317,636,922	28,815,189,706	67,050,878,680
Additional revenue, 14-year period	15,132,604,310		23,103,084,052		38,235,688,974	

NOTE.—The above estimates do not include any adjustment for the adverse effect on business of high taxes.

#### EXHIBIT B

Revenue estimates based on application of war excise taxes during fiscal years 1920-31

Fiscal year	Actual receipts under current revenue acts	Estimated receipts based on continuance of war excise taxes	Estimated additional revenue
1920	\$903,829,785	\$903,829,785	0
1921	868,167,491	868,167,491	0
1922	646,744,589	889,270,000	\$242,525,411
1923	468,414,804	941,251,000	472,836,196
1924	490,276,766	1,013,856,000	523,579,234
1925	326,607,366	1,009,842,000	683,234,634
1926	340,181,394	1,048,354,000	708,172,606
1927	142,327,263	1,025,112,000	882,784,737
1928	138,232,439	1,023,712,000	885,479,561
1929	93,775,023	1,043,792,000	950,016,977
1930	97,733,765	1,001,807,000	904,073,235
1931	61,955,445	825,167,000	763,211,555
Total	4,568,246,130	11,594,160,276	7,025,914,146

Additional revenue from income tax \$38,235,688,974

Additional revenue from excise tax 7,025,914,146

Total additional estimated revenue, 1919-31 45,261,603,120

Had these tax rates been maintained, they would have produced \$38,000,000,000 more than the Government collected. Add to that the \$7,000,000,000 more that we would have collected in excess taxes, and we have a total of \$45,000,000,000 which the Federal Government would have obtained by revenue, which would have paid the national debt three times, because it was reduced to \$16,000,000,000 in 1930.

Mr. McFADDEN. Mr. Speaker, will the gentleman yield?

Mr. PARSONS. Yes.

Mr. McFADDEN. I am reminded in connection with the interesting statement that the gentleman is making that the corporations of the country have now a surplus of \$60,000,000,000. Apparently, if they had been taxed as the gentleman suggests, instead of that surplus being \$60,000,000,000, it would be reduced to about \$12,000,000,000.

Mr. PARSONS. That is true. Between the years 1916, January 1, and December 31, 1929, 376,000 corporations of this country made net profits of \$100,000,000,000. That is net profits above all taxes, local, property, income tax, surtax, and excess-profits tax. Twenty-five percent levied upon

those profits of 14 years would have entirely eliminated the national debt and reduced our present Budget by \$1,250,000,000.

Mr. McFARLANE. Mr. Speaker, will the gentleman yield?

Mr. PARSONS. Yes.

Mr. McFARLANE. These 376,000 corporations that realized these enormous profits have done so very largely by special grants and privileges in the way of patents, and so forth, from our Government, have they not?

Mr. PARSONS. Some of them have, and of course, they got the benefit of the tax reduction.

Mr. McFARLANE. If the gentleman has a list of these corporations, I wish he would insert it in his remarks.

Mr. PARSONS. I am very sorry to say that I do not have them here, but they can be found in the hearings before the Ways and Means Committee on the tax reduction bill of 1921.

Unfortunately a great wave for tax reduction swept the country and in the Presidential campaign of 1920 the Republican Party was restored to power in all branches of the Government with a tremendous landslide, on a slogan of reducing taxes and restoring the country to normalcy. Immediately upon its inauguration into office, wealthy and powerful lobbyists swarmed the Capitol, for the purpose of forcing tremendous tax reductions, not upon the rank and file of the American people but reducing the surtax and excess-profits tax on thriving corporations and wealthy individuals. From 1921 to 1929 five major tax reductions were made on the wealthiest classes of the Nation to the extent of \$35,000,000,000, while local and State taxes in the various States and subdivisions levied on farm lands and tangible property, increased 300 percent. The estimates show that had the 1918 rates been maintained on both income and excise taxes, the Federal Government would have collected the stupendous sum of \$45,000,000,000 more than it actually collected—enough to have retired the national debt twice and at the same time built up a reserve of \$5,000,000,000 to carry us through the depression. I repeat that the financial policy followed by Secretary Mellon, recommended by the three Presidents who served under him and the Congress who did their bidding, perpetrated the most disgraceful financial crime on the American people in all history.

Although some reduction was made by the Senate after the signing of the armistice in the tax bill of 1918, the real first large reduction came in the revenue bill of 1921, which was reported by Mr. Fordney on August 16 from the Committee on Ways and Means. In submitting that report he said:

The cost of the war, the extent of its destruction, and the financial loss it occasioned is felt not during the period of the combat but after the cessation of hostilities.

Note his words that the cost of the war is felt not only during the period of combat but after the cessation of hostilities. While he championed the cause of reduction, nevertheless, he stated what every man knows, that the cost of any war, leaving a great burden of debt, should be paid by substantially the same tax rates in effect during hostilities. Especially is that true when long periods of prosperity follow war, as was the case following the World War. In that same report, although it was 3 years after the signing of the armistice, the Budget demanded more than \$4,000,000,000 to operate the Federal Government. This was substantially seven times the cost of Government for any year in the Nation's history prior to the World War except 2 years of the Civil War.

The Republican majority in the House after the tremendous landslide in 1920 sought to lift from profiteering corporations and individuals \$560,000,000 in excess profit and surtaxes in the revenue bill of 1921. The same man who was chairman of the Ways and Means Committee in 1918, reporting the war-time tax bill, was the ranking Democratic member of the committee in 1921, that patron saint of Democracy, Claude Kitchin, of North Carolina. He wrote the minority report to the Revenue Act of 1921. A report that will go down in history as one of the sacred documents

of Congress. To that report Ways and Means Committee members in the future will turn to read of the iniquitous policy enforced upon the people by the Republican administration. They will turn to read this report because of the prophecy it contains and of the fulfillment of that prophecy which subsequent history has vindicated. That report will serve as a guide for the American Congress in future generations, when heavy debts hang over our heads and we are looking for means with which to pay them.

It also blazes the path which future Congresses may tread when, following the wars of the future, men eagerly seek for light as to the proper course to follow in ways and means of taxation. Permit me to quote from the report of Mr. Kitchin's:

An analysis of the statistics contained in the detailed report as to corporate incomes and excess-profits taxes, \* \* \* shows that 180 corporations making annually from \$5,000,000 up to \$300,000,000 and over (the Steel Corporation made over \$500,000,000 net profits in 1918), had a net income of \$2,554,000,000 in 1918, and while paying only \$300,000,000 income tax, they paid \$848,000,000 excess-profits taxes. One thousand and twenty-six corporations with a net income of \$4,255,000,000, more than one half of the total corporate income of all the 317,559 corporations, while paying only \$533,000,000 income tax, paid \$1,422,000,000 of excess-profits tax; that is, paid over one half, or nearly two thirds, of the entire excess-profits tax of all the corporations making reports. At a glance one will see that the proposed proposition is one to relieve a few hundred of the biggest profiteering corporations in the United States, and not, as Secretary Mellon says, to unclog business.

An analysis of the returns as detailed in the reports of the Internal Revenue Commissioner from January 1, 1916, to January 1, 1921, shows that corporations in the United States made net profits of \$47,000,000,000. After deducting all of the taxes they paid, including income, excess-profits tax, and other war taxes, they have a clear profit left of \$38,000,000,000, \* \* \* four fifths of which was made by less than 10,000 corporations, and more than one half of which was made by 1,026 of the big profiteering corporations.

Continuing Mr. Kitchin said:

Let every Democrat and Republican bear in mind always that these same corporations were filling their coffers with these fabulous billions for the profits of their stockholders while our brave boys were spilling their blood in France for the protection and defense of their country. Remember, too, that not a large stockholder, officer, or director of one of these rapacious corporations ever faced a German gun, braved a danger, took a risk, made a sacrifice, or endured any suffering during the entire war, but stayed at home in safety, 3,000 miles from the danger line, and made of the war and its resulting stress on their Government and its people an opportunity to plunder and profiteer upon both to the extent of these inconceivable billions.

Although a sick man and not able to be with his committee on the floor when the bill came before the House, Mr. Kitchin, in prophetic words of warning, sounded the battle cry of progressive principles of taxation, just a few months before his death, which may go down in history as the last noble utterance of one of America's great parliamentary leaders, when he said—mark these words, gentlemen; they are as true today as when written; they will be true when prosperity blooms again; and they are eternal in principle to the future generations to come in blazing a definite and specific financial policy to be followed after wars. These are Mr. Kitchin's words:

What an impregnable position would it be, and what an appeal it would make to the sense of right and justice and to the sense of the people, for the Democrats to take the position that not a dollar of taxes should be reduced on these profiteering corporations and on the millionaires and multimillionaires that reaped the harvest of wealth during the war as long as a single dollar of indebtedness remains or so long as there is a disabled or wounded soldier or a widow or an orphan of a dead soldier or a single veteran in need.

Why in the name of right and justice should these big profiteering corporations and millionaires and multimillionaires who filled their rapacious mouths with millions of blood money be relieved of taxation while we not only keep but increase the taxation of hundreds of thousands of weak corporations and keep the war-income taxes on millions of our fellow citizens who, and whose sons, went to the trenches in defense and protection not only of our country but in defense of the profiteers and wealth of these same corporations and millionaires?

The closing words of that minority report are as applicable to our present situation today as they were in 1921. Speaking of the policy the Democratic minority should follow, he said:



The people of the party will take hold, that Andrew Jackson's dream of an ideal government will be a reality in this country.

A government protecting all the weak as well as the strong, granting favors to none, but dispensing its blessings like the dews of heaven, unseen and unfelt save in the freshness and the beauty which they contribute to produce.

One of the members of the minority who was present when the bill came before the House was the illustrious son of Texas, later a distinguished Speaker of this House, and now Vice President of the United States, John N. Garner. In discussing the bill in the Committee of the Whole House on the state of the Union, Mr. Garner said, and his words were apparently directed, according to the RECORD, to his worthy antagonist, the late Speaker Longworth:

You know, as the country knows, that your Ways and Means Committee cannot submit this bill with information as to its contents, purposes, and effects to your conferences and get their support for the bill. . . . I shall make a motion to recommit this bill. I am going to offer a bill to recommit, striking out surtaxes alone. You are going to have an opportunity to vote in this House as to whether you would like this bill better with the surtaxes stricken out or with them left in as in the present law.

That was the surtax rates of 1918 which were then still in effect. It is a puzzle today and will perhaps remain so as to why Mr. Garner did not offer a motion so as to retain not only the surtax but the excess-profits tax as well. Is it possible that the small but wealthy and powerful minority group of lobbyists who swarmed Washington whispered in not only the ears of the party in power but into the ears of the minority party as well? That question will perhaps never be answered satisfactorily to the people. There was considerable discussion, and on the motion to recommit practically the solid Democratic delegation voted "aye", together with the progressive Republicans, and the solid "Old Guard" Republican delegation voted "nay."

One Member of that Congress who discussed the proposition at the time is still a colleague among us. I admire and

agree with the position he took on this measure, and while he was bound by the Republican caucus to support the iniquitous reduction in surtaxes and excess-profits tax, nevertheless his heart and principles were right. He said, and I am quoting from the language of Mr. FREAR, of Wisconsin:

I could not move to recommit if I so desired; but the important part of this bill, to my mind, is involved in the excess-profits tax; and that tax, stricken from the bill in committee, in my judgment, ought to have been included in this motion to recommit. . . . We ought to have had the whole \$540,000,000 involved in the excess-profits tax and surtax repeal included in any motion to recommit.

But strong opposition to this measure melted away and the first giant tax reduction, constituting the first great miscarriage of justice after the war, was adopted by a vote of 274 to 125, and thus was initiated and written into the policy of the Republican administration a defalcation of trust to the taxpayers of the Nation and to the 4,000,000 men who mobilized to preserve posterity and make the world safe for democracy. Ever since that eventful and black Saturday of August 20, 1921, special benefits and privileges in the way of tax reduction, tariff rates, refunds, and so forth, have been poured out upon the gigantic corporations and wealthy individuals. Through interlocking directorates they manipulated the commercial, financial, and industrial activities of the Nation. Credit, withdrawn from agriculture, was placed to their use. Tax reductions and refunds on continued increasing profits piled up large surpluses, resulting in an era of speculation, overbuilding, and flotation of a securities racket which is basically and directly responsible for our economic ills.

I shall not have time to discuss in detail subsequent tax reductions. In all there were five major operations, which is shown in the accompanying tables together with the raise in rates included in the tax bill of 1932 for both corporations and individuals.

Effect of the repeal of the excess-profits tax

Invested capital	Income of 5 percent on capital	Income of 6 percent on capital	Income of 8 percent on capital	Income of 10 percent on capital	Income of 15 percent on capital	Income of 20 percent on capital	Income of 25 percent on capital	Income of 33 1/2 percent on capital	Income of 50 percent on capital
\$5,000									\$12.50
\$10,000							\$12.50	\$33.34	285.00
\$15,000					\$6.25	\$25.00	43.75	213.00	672.50
\$20,000					25.00	50.00	69.00	543.34	1,060.00
\$25,000				\$12.50	43.75	75.00	343.75	801.66	1,447.50
\$35,000		\$2.50	\$20.00	37.50	81.25	91.00	677.25	1,318.34	2,222.50
\$50,000	\$12.50	25.00	50.00	75.00	47.50	340.00	1,177.50	2,093.34	4,285.00
\$75,000	43.75	62.50	100.00	137.50	173.75	755.00	2,011.25	4,105.00	8,292.50
\$100,000	75.00	100.00	150.00	200.00	395.00	1,170.00	2,845.00	5,636.66	11,220.00
\$150,000	137.50	175.00	250.00	325.00	837.50	2,000.00	4,512.50	8,700.00	17,075.00
\$200,000	200.00	250.00	350.00	270.00	1,280.00	2,830.00	6,180.00	11,763.34	22,930.00
\$250,000	262.50	325.00	450.00	215.00	1,722.50	3,690.00	7,847.50	14,826.66	28,785.00
\$300,000	325.00	400.00	550.00	160.00	1,165.00	4,490.00	9,515.00	17,890.00	34,640.00
\$350,000	387.50	475.00	650.00	105.00	2,607.50	5,320.00	11,182.50	20,953.34	40,495.00
\$400,000	450.00	550.00	750.00	50.00	3,050.00	6,150.00	12,850.00	24,016.66	46,350.00
\$500,000	575.00	700.00	950.00	60.00	3,935.00	7,810.00	16,185.00	30,143.34	58,060.00
\$750,000	887.50	1,075.00	1,450.00	335.00	6,147.50	11,960.00	24,522.50	45,460.00	87,335.00
\$1,000,000	1,200.00	1,450.00	1,950.00	610.00	8,360.00	16,110.00	32,860.00	60,776.66	116,610.00
\$1,500,000	1,825.00	2,240.00	2,950.00	1,166.00	12,785.00	24,410.00	49,535.00	91,410.00	175,106.00
\$2,000,000	2,450.00	2,950.00	3,950.00	1,710.00	17,210.00	32,716.00	66,210.00	122,043.34	233,710.00
\$5,000,000	6,200.00	7,450.00	9,850.00	5,010.00	43,760.00	82,516.00	166,260.00	305,843.34	585,010.00
\$10,000,000	12,450.00	14,900.00	19,700.00	10,010.00	88,010.00	165,510.00	333,010.00	612,176.66	1,170,510.00

The new revenue bill contained a provision for the repeal of the excess-profits tax on corporations and an increase in the normal tax to 12 1/2 percent.

The effect of this law on those corporations whose invested capital is from \$5,000 to \$10,000,000, and who are earning from 5 percent to 50 percent thereon, is shown in the above exhibit.

The figures between the heavy black lines is the amount by which their taxes will be increased; the figures to the right and below the second black line is the amount by which their taxes will be reduced.

Total tax on net incomes under revenue acts, 1918 to 1932, married persons with no dependents, and maximum income allowance

	\$3,000	\$5,000	\$10,000	\$30,000	\$50,000	\$100,000	\$200,000	\$500,000	\$1,000,000
1918	60	180	830	4,930	11,030	35,030	101,030	323,030	703,030
1919	40	120	590	3,890	9,190	31,190	93,190	303,190	663,190
1922	20	100	520	3,520	8,640	30,140	86,640	260,640	550,640
1924	8	38	165	2,275	6,095	22,575	65,575	199,575	429,575
1926	0	17	101	1,779	4,879	16,059	41,059	116,059	241,059
1928	0	17	101	1,489	4,589	15,769	40,769	115,769	240,769
1932	20	100	480	3,480	8,660	30,100	86,600	263,600	571,100

Source: Joint Committee on Internal Revenue Taxation.

You will remember reading in the press at the time of how Mr. Mellon propagandized the country that he was reducing taxes upon so many millions then paying taxes, ranging from \$12 up to \$60, or from \$17 up to \$180, but during the time they were getting \$60 and \$180 relief the fellow with a million income was getting \$500,000 relief.

But this is the point I want to get you to see: When was the time to retire the debt? When was the time to get revenue? When was the time to get rid of our interest charge? When business was good and we were having a \$50,000,000,000 turnover in the country each year in corporate and individual profits. They had the money then to roll into the Treasury.

This is all water over the dam, it is true. You wonder why I am mentioning it. I am mentioning it to show you the policy the Federal Government has followed in all the years of its history. After every war debts have been left on the books, retiring just a small portion each year, making no effort to wipe out the debt. Although ten billion was paid from 1921 to 1930, reducing the interest charge 150 or 200 million dollars, it would have been such an easy matter to have retired the entire debt and built up a reserve of \$5,000,000,000 that would have carried us through this depression without having to levy a single dime additional in taxes or float a single bond. [Applause.]

Now, we have passed a farm relief bill.

Mr. KELLER. Mr. Speaker, before the gentleman leaves this subject, will he yield for a question?

Mr. PARSONS. I yield.

Mr. KELLER. Is it not also true that every time taxes were reduced we gave back the exact amount by which we reduced the taxes for the coming year, just as the gentleman stated once before?

Mr. PARSONS. The fact is, I may say, that Congress in passing these tax reductions detoured the money away from the Treasury of the United States back into the hands of the corporate interests, which took that money and speculated with it in the market.

Mr. Mellon's plea was that if you retired this debt too fast it would put out a lot of surplus money into the hands of investors who would become speculatively minded, play the stock market, and we would have an orgy of wild spending that would finally wreck the country; and that, therefore, we should only retire this debt by degrees, little by little.

The actual fact is that by detouring this money from the Public Treasury back into the hands of these people who largely held the bonds, the surplus money from the profits they had made was invested in securities on the stock market, broke the country, lost themselves, and yet the national debt remains unpaid.

Mr. DONDERO. Mr. Speaker, will the gentleman yield?

Mr. PARSONS. I yield.

Mr. DONDERO. Has the gentleman prepared anything to show how we might reduce the amount of the annual interest charge of something like three quarters of a billion dollars a year?

Mr. PARSONS. On April 15, the fourth Liberty Loan bonds were callable. They bear interest at the rate of 4½ percent, which means \$263,000,000 annually. We passed up the call, and I am informed by the Commissioner that we can not call them again until April 15, 1934, although I think he is mistaken about that. I think they are callable on any interest payment date.

We should have exercised our option in calling these bonds and refloated them.

Mr. DONDERO. At a lower rate of interest?

Mr. PARSONS. Yes. I understand, however, that the President felt, or at least his advisers felt, that they should not be molested, they should not be called as it might disturb the money market and affect the bonds he anticipates floating for the public-works program.

Mr. McFADDEN. Mr. Speaker, will the gentleman yield?

Mr. PARSONS. I yield.

Mr. McFADDEN. In the gentleman's very interesting study, has he seen fit to ascertain for the same period the amount of refunds to the large taxpayers? Can he give us any light on this subject?

Mr. PARSONS. I am glad the gentleman mentioned that. All of us, I think, have had some preconceived ideas about these tax refunds. I am about to change my mind as to some of the reasons for these refunds being so large.

[Here the gavel fell.]

Mr. PARSONS. Mr. Speaker, I ask unanimous consent to proceed for 10 additional minutes.

The SPEAKER. Is there objection to the request of the gentleman from Illinois?

There was no objection.

Mr. PARSONS. Here is what happened about tax refunds: The law permitted the taxpayer to file a protest if

he felt he was paying more taxes than he should. Those taxes, when once paid into the Treasury and afterward refunded, drew interest at the rate of 6 percent from the time they were paid until the time the refund was made to the taxpayer. It got to be the finest racket in the world, while we were continuing to reduce these tax rates.

Greater profits were made after the war than during the war. Greater profits were made in 1928 and 1929 by 35 percent than were made during any year of the World War. Out of surpluses, accumulating stock dividends were paid in addition to the regular dividends, and it was mighty nice for a corporation owing a tax of \$10,000,000 to fix their return for \$15,000,000, pay \$5,000,000 more than they should, and then file a protest to have it returned by the Government. It meant, in reality, the investing of \$5,000,000 at 6 percent, which was more than they could make from any other investment in the country.

Mr. COCHRAN of Missouri. Mr. Speaker, will the gentleman yield?

Mr. PARSONS. I yield.

Mr. COCHRAN of Missouri. Returning to the gentleman's idea of calling the bonds, reducing the interest, and lowering our annual contribution toward the sinking fund to retire the national debt, has the gentleman given any consideration to the so-called "proviso" in the Sinking Fund Act carried in the Victory Liberty Loan Act which requires Congress to appropriate annually an amount equal to the interest upon the bonds that have been canceled by the Government since the issue was floated? In other words, the law provides that we must appropriate the interest that would have been paid on the bonds that already have been canceled, the same as though they were not canceled, which money is applied to the sinking fund, with the result that it jumps up annually until now it is over \$200,000,000 a year.

I introduced a bill to suspend this temporarily, but both Secretaries of the Treasury under the last administration, Mr. Mellon and Mr. Mills, vigorously opposed the enactment of such legislation. However, it would have saved us from appropriating an additional \$200,000,000 for the sinking fund. In times such as this \$200,000,000 is rather a desirable sum, even to the Government.

Mr. PARSONS. May I say to the gentleman that is a permanent appropriation.

Mr. COCHRAN of Missouri. That is true. While not mentioned, nevertheless it is automatically appropriated annually. The sinking fund is to absorb the bonds. The amount of interest that would have been paid on the bonds that have been canceled by reason of retirement through the operation of the fund must be placed in the Treasury to the credit of the sinking fund annually by Congress. It accelerates the sinking fund. That is what I am getting at. It is the second proviso of the act. It is increasing every year. Why not suspend this provision until conditions are improved?

Mr. PATMAN. Mr. Speaker, will the gentleman yield?

Mr. PARSONS. I yield.

Mr. PATMAN. Is it not a fact that after the taxes had been paid and no protest had been entered by the taxpayer, laws were passed which permitted the taxpayer to go back several years and get refunds of taxes, although he made no protest at the time he paid the tax legally?

Mr. PARSONS. The gentleman is correct; and they went back and filed their protests and applications for refunds back to the beginning of the war when the high rates of 1918 were in effect.

Mr. McFADDEN. Will the gentleman yield?

Mr. PARSONS. I yield.

Mr. McFADDEN. Referring to what the gentleman from Texas [Mr. PATMAN] has just said, it is commonly bantered around that this evasion of taxes or the making of refunds is netting the racketeers, of which there is a clique here, in the neighborhood of \$50,000,000 a year. I recall one specific instance where an employee of the Bureau of Internal Revenue, who was working on the statements of one of the large taxpayers, left the employ of the income-tax office and went into private practice before the Bureau of Internal Revenue



and secured not only a confirmation of \$6,000,000 that looked like a refund but he got an additional refund which amounted to something over \$50,000,000. Now, these practices are proceeding today and I should like to know what the administration is going to do toward a correction of these well-known frauds. [Applause.]

Mr. O'CONNOR. Will the gentleman yield there?

Mr. McFADDEN. Yes.

Mr. O'CONNOR. When the gentleman says that these practices are continuing today, he knows that the same individuals who have been doing this for years in this Department are there now.

Mr. McFADDEN. That is perfectly true.

Mr. O'CONNOR. So they are not new appointees who are continuing such practices.

Mr. McFADDEN. I would suggest to the gentleman that his administration is in power and that this ring of racketeers should be eliminated from this bureau.

Mr. O'CONNOR. Do not worry—they will be.

Mr. McFADDEN. And I may also suggest for the gentleman's information that there are several of these large taxpayers who have evaded taxation and the Department's attention has been called to them by me, and they should not hesitate but should prosecute without further delay.

Mr. O'CONNOR. They are doing that in New York City right today—the jury is sitting and listening to the testimony.

Mr. McFADDEN. And if the gentleman will yield further, I am willing to suggest specific cases, in addition to those which I have already called to the attention of the Attorney General and the administration. I refer now to the income-tax accounts for the years 1927, 1928, 1929, and 1930 of H. L. Doherty, of Cities Service fame, and I refer to the tax evasions of the partners of J. P. Morgan & Co. in their promotions during the year 1929, and these evasions, with particular attention to Frozen Foods Corporation, should be investigated in connection with a number of their other promotions.

Mr. PARSONS. I may say to the gentleman that from press reports issued by the Attorney General, I think that matter is being looked after and the gentleman from Pennsylvania has rendered very great service to this House and to the country in calling these irregularities to the attention of the Attorney General.

Mr. DONDERO. Will the gentleman yield?

Mr. PARSONS. I yield.

Mr. DONDERO. Might it not be for the benefit of the Nation if that law which has such defects in it, were modified or changed or altered by the House or by the Congress of the United States in order to see to it that this kind of thing is not repeated.

Mr. PARSONS. We modified it at the last session of Congress to the extent that we reduced the interest rate from 6 percent to 4 percent, but that is still a very good rate of investment.

Mr. McFADDEN. Will the gentleman yield further?

Mr. PARSONS. I yield.

Mr. McFADDEN. I should like to call the gentleman's attention, as well as the attention of the Income Tax Division of the Department of the Treasury, to the fact that section 220 of the taxing laws, which is the section which deals with the taxation of private trusts should also be looked into and enforced. An examination of these big trusts, created by big taxpayers of the type of Mellon, into which they pour their ill-gotten gains to avoid their lawful taxes, should be made and the taxes that are due the United States should be collected. [Applause.]

Mr. PARSONS. The gentleman is right.

Mr. LOZIER. Will the gentleman yield?

Mr. PARSONS. If I may get more time, I shall be pleased to yield.

Mr. LOZIER. Another favorite indoor sport and species of racketeering was when the estates in the United States a few years ago came to Congress and got a retroactive provision in a tax bill which refunded to them \$80,000,000.

Mr. PARSONS. These were all retroactive payments, every one of them, detouring the money from the Treasury back to the taxpayer, although they had established their prices on products and had collected the tax from the people, yet the tax was returned back to the taxpayer and not to the people.

Mr. BEAM. Will the gentleman yield?

Mr. PARSONS. Yes.

Mr. BEAM. The gentleman is making a very interesting and illuminating statement, and I should like to ask him whether or not he has made a survey of the amount of tax-exempt bonds issued by the Government and what proportion they bear to the interest-bearing obligations which the Government has issued.

Mr. PARSONS. The best check I could get on tax-exempt bonds a year and a half ago was that they amounted to approximately \$58,000,000,000. Some say the amount is eighty-odd billion dollars, but the best check I could get was that they amounted to \$58,000,000,000. This includes Federal, State, municipal, and various political subdivisions, and, of course, this system is keeping quite a lot of revenue away from the various local taxing bodies, as well as the Public Treasury.

Let us see for a moment what has resulted from our failure to retire the national debt during the years of national prosperity.

First, we have already spent \$6,000,000,000 additional interest from 1926, when we could have retired the debt, down to the present time.

That interest amounts to more than \$700,000,000 annually.

(The time of Mr. PARSONS having again expired, by unanimous consent he was given 10 minutes more.)

Mr. PARSONS. If we include Treasury refunding operations, it creates one and a quarter billions of our present Budget. It has prevented the payment of the soldiers' bonus. It has resulted in tax reduction in years of prosperity when the people were best able to pay, and made necessary the levying of higher taxes in times of depression when people were least able to pay. It is responsible for a \$5,000,000,000 deficit in the last 2 years. It makes necessary a reduction in the Budget of approximately \$1,000,000,000 by reducing salaries of employees and elimination of veterans' benefits at the very time their buying power is most needed. It prevents inauguration of a large scale of public improvements which would employ labor. It stands in the way to a large extent of European debt settlement. The national debt hangs like a dark cloud over the Nation. Those individuals and corporate interests who sought tax reductions are now paying the price of their folly by being burdened with increased taxation at a time they are least able to pay it. I was about to say that the failure to retire the debt is essentially and fundamentally the cause of our depression.

Mr. PATMAN. Will the gentleman yield?

Mr. PARSONS. I yield.

Mr. PATMAN. Is it not true that that can be done by the issuance of new money? Under the present law the average requirement is 10-percent money back of 100-percent credit. Would not it be safer to require a 33 1/3-percent reserve of the banks and pay the national debt in new money than to have the present system, which does not permit a sufficient money reserve and requires an annual interest payment of \$725,000,000 by the Government?

Mr. PARSONS. The gentleman belongs to one school of thought that comes to what I think is an excessive conclusion in the issuance of currency. I am sorry to say that I cannot go that far with the gentleman. I doubt if you could satisfy the financial, commercial, and business interests of the country that such would be a sound financial policy.

We passed the farm relief bill, providing for an issue of \$3,000,000,000 in currency, devaluation of gold, and acceptance of silver from Europe on her debts, which may provide for additional currency.

Of the money to be provided for the public-works program, coming up to us this week or next, we cannot spend more



than a billion dollars the first year, and it seems to me, instead of issuing bonds, we should take advantage of the inflation proposition granted in the relief bill to issue currency, instead of floating bonds entailing a further interest charge in our Budget for retirement in the future. [Applause.] If inflation is ever to be used, there is no better use for it than that, except it be to pay the soldiers' bonus; and if we are not going to use it, why have it enacted into law in the first place? Ample provisions should be made, beginning 5 years from now, for the retirement of this currency, or in 10 years, whatever is the best thought of those in charge of the Treasury at this time, whereby we could make the appropriations in the future to retire so many hundred million dollars a year, after we get the golden stream of revenue rolling back into the Treasury of the United States. The point I am trying to get you to see is that when we do have a return of prosperity, we should restore the excess-profits rates, and we would then make this stream of gold roll back into the Treasury, retire the debt, and build up a reserve for the future to carry us through the rainy day which must inevitably come.

Answer one question and it will decide the whole proposition. Is it fundamentally, financially, and morally right to pay a debt? The answer is obvious. Instead of the Government setting the example for the payment of debt and the retirement of obligations for the various subdivisions of Government as well as the individual citizen, it set exactly an opposite example. It will probably take 50 years to overcome this tragic mistake. We are now emerging slowly but definitely from the depression. We fervently hope for a return of prosperity. The firm and decisive leadership of Franklin D. Roosevelt spreads hope and confidence throughout the land. New ambitions are springing up in the hearts of men and women. The world is looking to America for counsel and guidance. If and when a kind Providence gives us occasion for rejoicing in another era of unbounding prosperity, let us not commit another blunder such as we have in the past. We have a reasonably high rate of income tax now. Such rates with the volume of business enjoyed in the last decade will retire our national debt in less than 10 years. The excess-profits tax should be restored as a part of our tax measures as soon as normal business conditions will permit.

We should pay these taxes in the years of prosperity and reduce the tax in the years of depression. But I want to warn this House, I want to warn the Membership now, that just as soon as business conditions are restored in this country and we have what we call prosperity, the lobbyists will swarm around this hall again asking that these rates be reduced back to where they were in 1928, 1929, and 1930. It is that policy that is behind the sales-tax proposition now, to add it to our statutes, in order that when prosperity returns again we can raise or lower the sales tax and reduce most of the income-tax rates. I may not be in these halls to raise a voice in protest when the lobbyists come back to demand tax reduction, but the experience of the last 4 years should be a lesson to the Membership of this and future Congresses. Let us on the threshold of a new era resolve that these depressing experiences shall not have been in vain, that from the ashes of economic collapse there shall rise a new system of planning, and a definite policy of taxation, a policy that will raise revenue to retire our obligations and set up a reserve for future depressions during the prosperous years of the Republic. To follow any other course, which is the course we followed for 150 years, is stupid and ultimately invites disaster. Such a plan will not only be a part of the "new deal" but will insure a "square deal" to industry and every class and occupation and profession of our citizenry. [Applause.]

The SPEAKER. The time of the gentleman from Illinois has expired.

Mr. PATMAN. Mr. Speaker, I ask unanimous consent that the time of the gentleman be extended for 1 minute.

The SPEAKER. Is there objection?  
There was no objection.

Mr. PATMAN. I understood the gentleman to endorse the proposal of financing the public-works proposal of \$3,000,000,000, with the issuance of new money rather than a tax?

Mr. PARSONS. I do.

Mr. PATMAN. I want it understood that the Ways and Means Committee is meeting this afternoon and will meet all this week to study a plan to finance the public-works program, and all who are interested in that should contact the members of the Ways and Means Committee.

Mr. PARSONS. I think everyone who is interested in using that fund as an inflationary measure should make their wishes known to the Ways and Means Committee. [Applause.]

The SPEAKER. The time of the gentleman from Illinois [Mr. PARSONS] has again expired.

*Receipts, expenditures, and public debt of the United States Government, 1791-1932*

Fiscal year	Total ordinary receipts	Total ordinary expenditures	Total gross debt June 30 <sup>1</sup>
1791	\$4,418,913	\$4,269,027	\$75,463,476
1792	3,669,960	5,079,532	77,227,924
1793	4,652,923	4,482,313	80,352,634
1794	5,431,905	6,990,839	78,427,404
1795	6,114,534	7,539,809	80,747,587
1796	8,377,530	5,726,986	83,762,172
1797	8,688,781	6,133,634	82,064,479
1798	7,900,496	7,676,504	79,228,529
1799	7,546,813	9,666,455	78,408,669
1800	10,848,749	10,780,075	82,976,294
1801	12,935,331	9,394,582	83,038,050
1802	14,995,794	7,862,118	80,712,632
1803	11,064,098	7,851,653	77,054,686
1804	11,826,307	8,719,442	86,427,120
1805	13,560,693	10,506,234	82,312,150
1806	15,559,931	9,803,617	75,723,270
1807	16,398,019	8,354,151	69,218,398
1808	17,060,662	9,932,492	65,196,317
1809	7,773,473	10,280,748	57,023,192
1810	9,384,215	8,156,510	53,173,217
1811	14,423,529	8,058,337	48,005,587
1812	9,801,133	20,280,771	45,209,737
1813	14,340,410	31,681,852	55,962,827
1814	11,181,625	34,720,926	81,487,846
1815	15,729,024	32,708,136	99,833,660
1816	47,677,671	30,586,691	127,334,933
1817	33,099,050	21,843,820	123,491,956
1818	21,585,171	19,825,121	103,466,633
1819	24,603,375	21,463,810	95,529,648
1820	17,880,670	18,260,627	91,015,566
1821	14,573,380	15,810,753	89,987,427
1822	20,232,428	15,000,220	93,546,676
1823	20,540,666	14,706,840	90,875,877
1824	19,381,213	20,326,708	90,269,777
1825	21,840,858	15,857,229	83,788,432
1826	25,260,434	17,035,797	81,054,059
1827	22,966,344	16,139,168	73,987,357
1828	24,763,630	16,394,843	67,475,043
1829	24,827,627	15,203,333	58,421,413
1830	24,844,116	15,143,066	48,565,406
1831	28,526,821	15,247,651	39,123,191
1832	31,865,561	17,288,950	24,322,235
1833	33,948,427	23,017,552	7,001,698
1834	21,791,936	18,627,569	4,760,082
1835	35,430,087	17,572,813	37,733
1836	50,826,796	30,868,164	37,513
1837	24,954,153	37,243,496	336,957
1838	26,302,562	33,865,059	3,308,124
1839	31,482,749	26,899,128	10,434,221
1840	19,480,115	24,317,579	3,573,343
1841	16,860,160	26,565,873	5,250,875
1842	19,976,198	25,205,761	13,594,480
1843	8,302,702	11,853,075	32,742,922
1844	29,321,374	22,337,571	23,461,652
1845	29,970,106	22,937,408	15,925,303
1846	29,099,967	27,766,925	15,550,202
1847	26,495,769	57,281,412	38,826,534
1848	35,735,779	45,377,226	47,044,862
1849	31,208,143	45,051,657	63,061,858
1850	43,603,439	39,543,492	63,452,773
1851	52,559,304	47,709,017	68,304,796
1852	49,846,816	44,194,919	66,190,341
1853	61,587,054	48,184,111	59,804,681
1854	73,800,341	58,014,862	42,243,765
1855	65,350,575	59,742,688	35,558,499
1856	74,056,699	69,571,026	31,974,031
1857	68,965,313	67,795,708	28,701,375
1858	66,655,366	74,135,270	44,913,424
1859	53,486,565	69,070,977	58,498,381
1860	56,064,608	63,130,598	64,843,531
1861	41,509,931	66,546,645	90,582,417
1862	51,987,456	474,761,819	524,177,955
1863	112,697,291	714,740,725	1,119,773,681
1864	264,626,771	865,322,642	1,815,830,814
1865	333,714,605	1,297,555,224	2,677,929,012
1866	558,032,620	520,809,417	2,755,763,929
1867	490,634,010	357,542,675	2,650,168,223
1868	405,633,083	377,340,285	2,583,446,456

<sup>1</sup>Total gross debt as of Jan. 1, instead of June 30, is given for the years 1791-1842, inclusive.



Receipts, expenditures, and public debt of the United States Government, 1791-1932—Continued

Fiscal year	Total ordinary receipts	Total ordinary expenditures	Total gross debt June 30
1869	\$370,943,747	\$322,865,278	\$2,545,110,590
1870	411,255,477	309,653,561	2,436,453,269
1871	383,323,945	292,177,188	2,322,052,141
1872	374,106,868	277,517,963	2,209,990,838
1873	333,738,205	290,345,245	2,151,210,345
1874	304,978,756	302,633,873	2,159,932,730
1875	288,000,051	274,623,393	2,156,276,649
1876	294,095,865	265,101,085	2,130,845,778
1877	281,406,419	241,334,475	2,107,759,903
1878	257,763,879	236,964,327	2,159,418,315
1879	273,827,185	266,947,884	2,298,912,643
1880	333,526,611	267,142,958	2,090,908,872
1881	360,782,293	260,712,888	2,019,285,728
1882	403,525,250	257,981,440	1,856,915,644
1883	398,287,582	265,408,138	1,721,958,918
1884	348,519,870	244,126,244	1,625,307,444
1885	323,690,703	260,226,935	1,578,551,169
1886	339,430,726	242,483,139	1,555,659,550
1887	371,403,277	267,932,181	1,465,485,294
1888	379,266,075	267,924,801	1,384,631,656
1889	387,050,059	296,288,978	1,249,470,511
1890	403,080,984	318,040,711	1,122,396,584
1891	392,612,447	365,773,904	1,005,806,561
1892	354,937,784	345,023,331	968,218,841
1893	385,819,629	383,477,953	961,431,766
1894	306,355,316	367,525,281	1,016,897,817
1895	324,729,419	356,195,298	1,096,913,120
1896	338,142,447	352,179,446	1,222,729,350
1897	347,721,705	365,774,159	1,226,793,713
1898	405,321,335	443,308,583	1,232,743,063
1899	515,960,621	605,072,179	1,436,700,704
1900	567,240,852	520,860,847	1,263,416,913
1901	587,685,338	524,616,925	1,221,572,245
1902	562,478,223	485,231,249	1,178,031,357
1903	561,880,722	517,006,127	1,159,405,913
1904	541,087,085	583,659,900	1,136,259,016
1905	544,274,685	567,278,914	1,132,357,095
1906	594,984,446	570,202,278	1,142,522,970
1907	665,860,386	579,128,842	1,147,178,193
1908	601,861,907	659,196,320	1,177,690,403
1909	604,320,498	693,743,885	1,148,315,372
1910	675,511,715	693,617,065	1,146,939,969
1911	701,832,911	691,201,512	1,153,984,937
1912	692,609,204	689,881,334	1,193,838,505
1913	724,111,230	724,511,963	1,193,047,745
1914	734,673,167	735,081,431	1,188,235,400
1915	697,910,827	760,586,802	1,191,264,068
1916	782,534,548	741,996,727	1,225,145,568
1917	1,124,324,795	2,086,042,104	2,975,618,585
1918	4,180,425,156	13,791,907,895	12,243,628,719
1919	4,654,380,899	18,952,141,180	25,482,034,419
1920	6,704,414,437	6,141,745,240	24,297,918,412
1921	5,584,517,045	4,468,713,469	23,976,250,608
1922	4,103,596,531	3,195,684,847	22,964,079,190
1923	3,847,045,683	3,244,717,092	22,349,687,758
1924	3,884,041,142	2,946,401,027	21,251,120,427
1925	3,607,644,164	2,464,169,062	20,516,272,174
1926	3,908,457,575	3,030,387,162	19,643,183,079
1927	4,128,422,888	3,001,836,635	18,510,174,266
1928	4,038,235,512	3,071,408,892	17,604,290,563
1929	4,036,218,918	3,322,619,279	16,931,197,748
1930	4,174,051,546	3,392,077,386	16,185,308,299
1931	3,317,233,494	4,219,950,339	16,801,281,492
1932	2,121,228,006	5,006,590,305	19,487,002,444

SESSIONS OF WAYS AND MEANS COMMITTEE

Mr. RAGON. Mr. Speaker, I ask unanimous consent that the Committee on Ways and Means may sit during the sessions of Congress for the rest of the week.

The SPEAKER. Is there objection to the request of the gentleman from Arkansas?

There was no objection.

THE PUBLIC WORKS AND INDUSTRIAL RECOVERY ACT AND THE ACT PROVIDING FOR UNEMPLOYMENT RELIEF

Mr. HAINES. Mr. Speaker, I ask unanimous consent to extend my own remarks in the RECORD and to include a statement of the gentleman from Pennsylvania [Mr. ELLENBOGEN].

The SPEAKER. Is there objection to the request of the gentleman from Pennsylvania [Mr. HAINES]?

There was no objection.

Mr. HAINES. Mr. Speaker, under the leave to extend my remarks in the RECORD, I include the following article written by Congressman HENRY ELLENBOGEN, of Pennsylvania, relative to unemployment relief:

One of the planks upon which I campaigned and was elected to Congress was the plank advocating unemployment relief in two ways:

1. The creation of employment for millions of men and women through the expenditure by the Federal Government of \$5,000,000,000 in the construction of public works; and

2. Direct unemployment relief by the Federal Government through substantial contributions to the States and municipal subdivisions for the relief of the unemployed.

Even before I entertained any thoughts of becoming a candidate for public office I was greatly interested in a public-construction program by the Federal Government as the one measure which would provide employment for large numbers of unemployed and would thus relieve, to a considerable extent, the serious unemployment conditions existing in our country and the terrible misery and suffering of our people.

In January 1932 I journeyed to Washington and presented to President Hoover, at the White House, a program calling for the expenditure by the Federal Government of \$5,000,000,000 in the construction of public buildings, highways, roads, tunnels, bridges, railroad crossings, irrigation and power projects, afforestation, and many other construction projects. Unfortunately, President Hoover was determined to oppose a large public construction program by the Federal Government. Had this public construction program been accepted by President Hoover and been inaugurated in 1932, I sincerely believe that we would now be well on the road to recovery.

The program of large expenditures by the Federal Government in public construction, as a relief and unemployment measure, has at last been realized.

Under the inspiring leadership of President Franklin D. Roosevelt, Congress has just passed the bill known as the "National Industrial Recovery Act" which provides for the expenditure by the Federal Government of \$3,300,000,000 in the construction of needed and useful public improvements.

While I have advocated the expenditure of at least \$5,000,000,000 for that purpose, and while, in view of the fact that since 1932 unemployment has greatly increased, the expenditures for public construction should now be well in excess of \$5,000,000,000, I believe that the expenditure of \$3,300,000,000, as proposed by President Roosevelt and as provided for in the act just passed by Congress, will provide a large measure of relief.

It has been estimated by competent engineers that the carrying out of this construction program will give employment, directly and indirectly, to more than 3,000,000 men and women. Mr. William F. Green, president of the American Federation of Labor, estimated that this act might provide employment for 6,000,000 men and women. At the hearing held on this bill by the Ways and Means Committee of the House Mr. Green testified as follows:

"Labor is thoroughly convinced that if the real purpose of the Industrial Recovery Act is achieved, and all is done which can be done by authority of this legislation, 6,000,000 unemployed people, who otherwise would be forced to remain idle, can be given employment within a reasonable length of time."

In my own calculation I shall accept the more moderate estimate that more than 3,000,000 of unemployed will be given employment by the carrying out of this act.

The execution of this public-construction program and of the other provisions of this act will mean that more than 3,000,000 men and women, some of whom have been unemployed for nearly 4 long and bitter years, will again find positions and thus become self-supporting and self-respecting citizens. It will mean even more. It will mean that 3,000,000 breadwinners will again be able, through the work of their hands or their brains, to earn a decent livelihood for themselves and their wives and children.

If we figure an average family as consisting of four persons, it becomes apparent that the proper execution of this bill will provide a decent livelihood for more than 12,000,000 men, women, and children.

It is certain that the expenditure of such large sums of money for public works will stimulate private industry and will cause the investment of large amounts of private funds. This will again provide employment for thousands, and perhaps millions, of now idle people, and thus the real effect of a public-construction program will be much greater than I have just indicated.

The public works bill provides that the \$3,300,000,000 shall be expended for the construction and improvement of public highways, public buildings, for the conservation and development of natural resources, for the development of water power and electrical energy, for construction of river and harbor improvements and flood control, for the construction, under public regulation and control, of proper housing facilities at small rentals for the working people, for the construction, replacement, or improvement of bridges, tunnels, ducts, viaducts, canals, waterways, and markets, devoted to public use, and for other necessary and useful public projects.

The construction of these projects will necessarily create employment not only on these public-works projects, but will provide much-needed employment in the factories and mills where the raw materials to be used will be prepared. Other producers of raw materials, such as the lumber camps and stone quarries, will receive much-needed impetus toward recovery both in employment and production output.

The carrying out of this huge construction program by the administration of President Roosevelt will be of particular benefit to the Pittsburgh district. Our steel mills will manufacture a very large part of the iron and steel, which will be used in the construction of these projects. Pennsylvania will also furnish a large part of the cement and other raw materials which will be used. The execution of this Federal construction program is, therefore, more important to Pennsylvania than to any other State in the Union.



The millions of workers who will be employed on the various construction projects, and in the mines and mills, quarrying and manufacturing the materials for these projects, will spend their wages in the purchase of food, clothing, shoes, and other necessities of life. This will greatly increase the business of grocers, butchers, clothing stores, shoe stores, department stores, etc., and may permanently revive trade and commerce generally. These stores will, in turn, replace their supplies of commodities by purchases from the farmer, the wholesaler, and the manufacturer. This will increase the buying power of the farmer and will force plants to increase their production, which will provide employment for thousands or perhaps millions of further groups of men and women. In this way, there may be a permanent revival of commerce and industry and a return of better times.

In times of depression it becomes unprofitable for private business to proceed at the usual rate of production, because, due to the large unemployment and the materially reduced purchasing power of the people, private business is unable to find a market for its products.

During these periods of depression, public construction is the only sound method of absorbing the unemployed and spreading purchasing power. Indeed, public construction, if properly planned and timed, could prevent the occurrence of periodic cycles of depression and prosperity. During times of prosperity public construction should be fully planned, but execution should be deferred. If signs of a depression appear, these accumulated public-construction projects should at once be executed. This would absorb the workers who have been discharged by private industry, and might immediately check a depression in its first stages. Not only was this not done in 1929 and 1930, but, to the contrary, we find that public construction by all Government units, Federal, State, and local, was much less in the years of 1931 and 1932 than it had been during normal years. In 1932 alone, the amount expended on public construction was one and a half billion dollars less than in 1930.

It is quite clear that the expenditure of \$3,300,000,000 on construction will hardly be sufficient to take care of needful projects, deferred by States and municipalities, because of their inability to raise the necessary funds.

The public works program cannot be carried out without the cooperation of the States, counties, and municipalities throughout the Nation. The Federal Government does not have sufficient necessary and useful public improvements to justify an expenditure of more than \$3,000,000,000, and there is no intention anywhere to construct buildings or other projects which are not needed. But the States, the counties, and the municipalities have been unable to undertake the construction of public projects which they need in their respective communities, because of the lack of funds. The bulk of the construction provided for in the Public Works Act must, therefore, come from the States, counties, and municipalities. In order to enable the States, the counties, and the municipalities to construct necessary and practical projects at this time, the act provides for financial assistance by the Federal Government in the following forms:

1. By extending direct grants to the States, counties, and municipalities up to 30 percent of the cost of the labor and materials expended in the construction of the projects.
2. By extending loans to States, counties, and municipalities for the construction of such projects in such amounts as shall be approved by the Federal authorities.
3. By combining these two methods of assistance, viz, by giving grants to the local governments up to 30 percent of the cost of labor and material and extending loans for the balance of the necessary expenditures.
4. By divers other methods of aid and assistance in financing, or by actually constructing these projects.

We now come to provisions of the act which will establish a new epoch in the lives of the workingman. These provisions establish a code of cooperation within each industry and lay down a Magna Charta for the protection of our working people. These provisions will benefit not only the employees but also fair employers.

Take, for instance, the clothing industry. About 90 percent of the manufacturers of clothing are willing to pay employees decent wages and to operate their factories on the basis of reasonable working hours. But about 10 percent of the clothing manufacturers insist on gaining a competitive advantage over the fair-minded men in the industry by making their employees work unreasonably long hours and by paying them starvation wages. Thus, this unscrupulous little group has been able to manufacture much more cheaply than the fair-minded employers. This forced the other employers, if they wanted to continue their businesses, to resort to the same practices of long hours and pathetically low wages. In this way a small part of an industry was able to force upon an entire industry sweatshop conditions.

Never has there been such widespread application of the sweatshop as there is today. In these years of depression the difficulty of making an honest profit in business or in industry has led ever-increasing numbers of employers to the introduction of sweatshop methods in their shops and factories. Thousands upon thousands of men have been displaced by women at lower wages, and these women, in turn, have been displaced by children at still lower wages.

It has been estimated that sweatshops in Pennsylvania alone now employ more than 200,000 people. Particularly the employment of children has been increased in astounding numbers. These children work from 50 to 90 hours a week. Boys and girls,

10 and 12 years of age, have been taken from school and forced to labor 10 to 18 hours a day. Workers in Allentown factories receive as little as 57 cents a week. An investigator of the Lehigh County Emergency Board in Pennsylvania has seen pay envelopes bearing these figures for a 6-day week of 9 hours daily: \$0.57, \$0.94, \$1.28, \$1.68. Children have been forced to work long hours for as little as 5 cents a day. This is nothing less than peonage. There is only one remedy: The abolition of the sweatshop.

The Pennsylvania State Legislature, under the domination of a corrupt Republican machine, has refused to stamp out the evil of the sweatshop and of child labor. These Republican misrepresentatives have refused to establish laws providing for maximum hours of labor and minimum wages, and to ratify the Child Labor Amendment to the United States Constitution, which would abolish child labor in the entire Nation.

The National Industrial Recovery Act will, I am confident, be so administered that it will banish the sweatshop from all industries. Under this act maximum hours of labor will be established in every industry. The hours of labor will be shortened, so that millions of men and women, now unemployed, will be able to find employment. But the shortening of the hours of labor alone is not sufficient. Therefore, the act provides for the establishment of minimum wages. Under it the workingman will receive, for the shorter hours of labor, adequate wages to guarantee him a fair and decent standard of living. Further, the act guarantees to labor the right to organize in unions and bargain collectively and it outlaws the "yellow dog" contract.

A fair employer will have no reason to complain about this act. It will enforce in all industries uniform conditions of wages and hours of labor. It will enable the fair employer to compete on an equal basis with all other persons engaged in the same industry, and particularly with the unscrupulous employer who before the passage of the act resorted to sweatshops and other unparalleled forms of exploitation of labor. This act will give industry an opportunity for self-organization and self-discipline, and will assure to each industry the cooperation and the full force of the Federal Government in forcing into line unfair and unscrupulous minorities. It is an act designed to lead us out of the depression and bring about industrial recovery. It will provide, I am confident, employment for millions of men and women now unemployed. It will establish a new era in the life of the workingman. It will bring about, through power vested in the President of the United States, the 6-hour day and the 5-day week in most industries.

#### FEDERAL EMERGENCY RELIEF ACT OF 1933

I want to call your attention to another act passed by Congress during this session, the Federal Emergency Relief Act of 1933.

(For about a year and a half I have advocated the principle of direct relief by the Federal Government for the unemployed. It had early become apparent to me that the cities and counties could no longer assume the major share of the burden of unemployment relief.) The cities and counties of Pennsylvania derive practically all of their revenue from taxes on real estate. These taxes against real estate had already become excessively high and extremely burdensome, and it was evident to every student of the matter that real-estate taxes could not be raised any higher.

(Some of the money for unemployment relief could and should be raised and contributed by the State from taxes imposed by the State.)

The sessions of the Pennsylvania State Legislature in 1932 and 1933 show that it would be difficult, if not impossible, to raise sufficient taxes in Pennsylvania to meet the ever-increasing amounts necessary for unemployment relief.

Recognizing this situation, I proposed that the Federal Government should assume a substantial proportion of the necessary unemployment relief. I submitted this proposal to President Hoover in January 1932, but he rejected it.

Under the leadership of President Roosevelt, Congress has now adopted the principle of making large contributions to the States toward unemployment relief. This act marks a new epoch in our Government. It definitely provides that the Federal Government shall assume its proper share of unemployment relief.

The Act recognizes that it is better to provide employment instead of relief, and permits the use of part of the money for work relief.

This Act, together with the National Industrial Recovery Act, already discussed, are heroic measures on the part of the Federal Government to meet the crisis and the human misery created by the depression.

March 4, 1933, is a date which will never be forgotten in the history of the United States. On that day Franklin D. Roosevelt became President of the United States. He was called to the leadership of our great country by an overwhelming vote of the people at a time of unemployment, distress, and acute suffering. As he stood on the steps of the Capitol delivering his inspiring inaugural address, he was faced with a situation such as this country had never before witnessed. Our people had been suffering for more than 3 long years. The crisis had started in 1929. The number of unemployed had increased week by week, month by month, and year by year. The national income had been reduced from about \$84,000,000,000 in 1929 to less than \$40,000,000,000 in 1932. Pay rolls fell from an index of 100.5 in 1929 to 81.3 in 1930, to 61.5 in 1931, to 41.6 in 1932, to 35.2 in the first quarter of 1933. The people throughout the United States had lost confidence in the banks. On Saturday, March 4, 1933, practically every bank in the United States had been forced to close



its doors and suspend business operations. Our economic system was tottering and a feeling of panic prevailed.

At this point of emergency, in this hour of need, Franklin D. Roosevelt became President. He immediately met the bank crisis in a way commended by all. He proposed and Congress passed legislation for the relief of small home owners, which will be a blessing and indeed a salvation to thousands of home owners. He proposed the act for the construction of huge power and irrigation projects at Muscle Shoals in the Tennessee Valley. The power plants at Muscle Shoals will benefit every person in the United States by establishing a yardstick for measuring the cost of generating and distributing electric power. This will force down the rates for electric power throughout the country. President Roosevelt suggested and Congress enacted the act regulating the sale of securities which will eliminate flagrant abuses by the dealers in stocks and bonds and will save millions of dollars for investors.

There are many other outstanding achievements and great legislative measures which were proposed by President Roosevelt and enacted by Congress in the special session in 1933.

The people of the United States have confidence in President Roosevelt. They believe in him and in his leadership. They love him and are devoted to him.

May a benign Providence give President Roosevelt long life, and may it endow him with wisdom and human understanding in the leadership of our great country. May President Roosevelt lead us out of the depression and into better times.

#### NATIONAL MARITIME DAY

Mr. TARVER. Mr. Speaker, I ask unanimous consent for the immediate consideration of the joint resolution, S.J. Res. 50, a similar House joint resolution being on the calendar.

The SPEAKER. The Clerk will report the Senate joint resolution.

The Clerk read the resolution, as follows:

#### Senate Joint Resolution 50

Whereas on May 22, 1819, the steamship *The Savannah* set sail from Savannah, Ga., on the first successful transoceanic voyage under steam propulsion, thus making a material contribution to the advancement of ocean transportation: Therefore be it

*Resolved, etc.,* That May 22 of each year shall hereafter be designated and known as "National Maritime Day", and the President is authorized and requested annually to issue a proclamation calling upon the people of the United States to observe such National Maritime Day by displaying the flag at their homes or other suitable places and Government officials to display the flag on all Government buildings on May 22 of each year.

The SPEAKER. Is there objection to the request of the gentleman from Georgia [Mr. TARVER]?

There was no objection.

The Senate joint resolution was ordered to be read a third time, was read the third time, and passed.

A motion to reconsider was laid on the table.

A similar House joint resolution was laid on the table.

Mr. TARVER. Mr. Speaker, I ask unanimous consent to extend my own remarks in connection with the Senate joint resolution just passed, and to include therein certain data relative to the first steam voyage across the Atlantic Ocean by the steamer *The Savannah*.

The SPEAKER. Is there objection to the request of the gentleman from Georgia?

There was no objection.

Mr. TARVER. Mr. Speaker, this resolution was introduced in the Senate by Senators GEORGE and RUSSELL, of my State, upon the request of the Georgia Bicentennial Commission. There is now being conducted in Georgia a celebration of the two hundredth anniversary of the founding of the colony by Gen. James Oglethorpe and his associates, and in connection therewith it has been desired that proper recognition should be given the fact that the first transoceanic voyage under steam propulsion began at Savannah, Ga., on May 22, 1819, having been made by the steamship *The Savannah*.

Shipping interests of this country, as well as our citizens generally, are anxious that some appropriate tribute be paid annually to the American merchant marine, and it has seemed appropriate both to representatives of the American shipping industry and of the Georgia Bicentennial Commission that the anniversary of the beginning of *The Savannah's* voyage should be designated as National Maritime Day.

As indicative of the viewpoint of the American merchant marine toward this movement, I quote a portion of a letter

written under date of April 25, 1933, by Mr. A. E. MacKinnon, of the American Steamship Owners' Association, 11 Broadway, New York, to Hon. Pleasant A. Stovall, president Georgia Bicentennial Commission:

We propose that with the cooperation of the commission immediate steps be taken to ask the Governor, and through him the President of the United States, to declare May 22, the anniversary of the sailing of the steamship *The Savannah*, an annual event to be known as "National Maritime Day".

To insure its success we would undertake, without expense to the commission, to enlist the support of the largest shipping interests in the country to get behind this program and by use of the press, the radio, and every other legitimate and dignified channel solicit the moral support of the country to the end that we would arouse the people of the country to the importance of this contribution to the world of science and industry and the material part Georgia played in it.

We are spurred to do this by reason of the knowledge that Canada is planning to celebrate in August the centennial of the sailing of the steamship *Royal William*, which they claim to be the first steam vessel to have crossed the Atlantic. The claim is not in harmony with the fact. We will enlist the support of the National Council of Shipbuilders, naval architects, Navy League, and like groups to the end that each will contribute the resources of their several organizations to help make this anniversary a memorable one for all time.

Mr. HOWARD. Mr. Speaker, in these critical hours, when leadership of vision and courage is essential to lead the way to brighter days, President Roosevelt is not only the hope of America, but, indeed, he is the hope of the world.

The woe and misery imposed upon countless millions in recent days by the monied interests, represented by the Four Horsemen of modern times, is not less than that pictured by St. John in his vision upon the isle of Patmos as attendant upon the ravages of the Four Horsemen of the Apocalypse.

Now that we have a leader who is marshaling the forces of humanity to prevent further ravages by four modern horsemen, representing the gigantic combinations of money whose greed in times of peace is exceeded only in times of war, those mighty interests are determined to hamstring President Roosevelt in his fight to secure a measure of economic justice for the weak and to promote a permanent peace between all nations. Those interests will not readily surrender the control of commerce and industry—yes, of governments as well—which they have long exercised. They will stop at nothing to thwart the efforts of our President. They work cunningly and in secret. Paying handsomely obedient servants, they readily find able men willing to prostitute their talents in an unholy undertaking, and they control most avenues of information and propaganda.

Mr. Speaker, never was a newly installed President of the United States so violently opposed in his efforts to work the welfare of all the people as President Roosevelt is now opposed by the mightiest organization of wealth the world has ever known. Every move made by this new President to lift the country out of the ditch of depression, into which it was pushed by unholy hands, is denounced by the emissaries of that organized group of money-mad men as calculated to destroy that Republic which Franklin Roosevelt seeks to save. That murderous group—and I weigh my words when I say it is a murderous group—exercising the power of the Federal Government through a long term of years, secured enactment of legislation to make that organization as much the money master in America as Napoleon made himself the military master of Europe. And now, seeing this Roosevelt of ours actually trying, and successfully, to secure legislation to take our Government out of control of the long-time money master, the emissaries of that master have launched against Franklin Roosevelt a campaign of propaganda as violent and as scientific as that propaganda spread by England and France to drag the United States into the horrible World War.

While it is true that this Congress in both branches has been voting loyally for every plan advanced by President Roosevelt for the welfare of the country, it seems to me that the time has arrived when the true friends of our new President should begin putting out a little propaganda of their own to unmask those elements and those individuals so compactly organized in effort to discredit President Roosevelt and to impede his efforts for the commonweal.



What is the name of that murderous organization which has driven thousands of American citizens to suicide graves, and in recent years driven millions of others to the dual doors of poverty and despair? It may be best designated as the Morgan-Mellon group of international bankers.

By the might of its power during the past two decades it has wrested from the Congress of the United States the constitutional right to control the financial policies of the Republic. By master cunning and worse it succeeded in gaining absolute control of our Federal Reserve System, and through that control it has enabled one family in that organization to amass property which, if sold on the market at prevailing low prices, would carry to the coffers of that family an amount of money greater than the assessed value of all the land and all the personal property in two of our once most prosperous farm States. President Roosevelt believes that it is not right that this murderous group should longer control the financial policies of the Republic. He believes he has been called by the people of the Nation to right some of the great wrongs perpetrated against humanity, and if this Congress shall continue in loyalty to his program he will give affirmative answer to the call of the people. [Applause.]

I have said that it is high time lovers of the Republic and true friends of President Roosevelt should be speaking and writing in plain words about that mighty murderous group now so industriously endeavoring to stay the steps of President Roosevelt on the pathway upon which he plans to carry the cause of humanity to the goal of success. And for my own part, I feel in duty bound to banish from my vocabulary every soft word when speaking with reference to the four men more responsible than all others for driving both the Republic and the people of the Republic to their present sad state.

A few days ago a distinguished Senator of the Republic grouped the Nation's master enemies, naming four of them as first among their equals in point of infamy. Oddly enough, the first letter in the name of each of those four master public enemies was the same. Next day on the floor of this House our eloquent colleague from Mississippi joined the Senator from Michigan in naming 2 of the 4 of our public enemies as numbers 1 and 2. No student of public affairs will find any difficulty in attempting to name those four public names in order of their hellish atrocity.

The eloquent Mississippian in trying to describe the enemies of the Republic, prayed that in the moment he might wield the brush of a Rembrandt to carry to canvas a true picture of those enemies and their sins against humanity. I now find myself with paucity of knowledge of word architecture to enable me to portray those public enemies properly. For the moment I shall borrow from the world's master architect, Pythagoras, and from Godwin, a later master in word architecture, as RANKIN borrowed from Rembrandt, and try to carry to the country a truthful word picture of the Nation's four master enemies.

Oh, what a quartette they are—Morgan and Mellon, Meyer and Mills—smart rascals and sleek servants, hand in hand in every plot to filch a nation or to foul the golden name of Roosevelt; back to back to spit on truth and honor and defy the law's stern call. It is meet that while they live they should be joined in every work and walk in life, and when they die the scrolls of their deeds be buried side by side, to lie in putrid poison state, too rank for literary jackals, too noxious for emulating worms. [Applause.]

Mr. Speaker, these four names, Morgan and Mellon, Meyer and Mills, enrolled among the honorable and the true in the galaxy of financiers and statesmen will forever be names the mention of which will bring to the cheek of America the hot blood of humiliation and shame. Hated by millions of their impoverished victims, loathed by lovers of the right throughout the Nation, the business of banking and the profession of statescraft have been blurred by their past infamy and polluted by their present sin. [Applause.]

Is my word picture of those money-mad elements and their representatives overdrawn? I think not. Indeed, it is beyond the ability of mortals to paint them in words to

shrivel, parch, and burn commensurate with their just deserts.

What is the signal duty of an American citizen right now?

It seems to me the finger of duty points every citizen to do all within the limits of his or her ability to stand squarely with our President in his efforts to lead the way from the jungles of War and Want to the plains of Peace and Prosperity.

I am hoping—aye, and believing—that every lover of our Republic will play his or her best part to guard and shield President Roosevelt against every malicious attack upon the man or upon his measures for the promotion of peace and prosperity at home and abroad.

#### DEGREE OF BACHELOR OF SCIENCE FOR GRADUATES OF NAVAL ACADEMY

Mr. VINSON of Georgia. Mr. Speaker, I ask unanimous consent to take from the Speaker's table the bill (S. 753) to confer the degree of bachelor of science upon graduates of the Naval Academy, with House amendments, insist on the House amendments, and agree to the conference asked by the Senate.

The Clerk read the title of the bill.

The SPEAKER. Is there objection to the request of the gentleman from Georgia [Mr. VINSON]? [After a pause.] The Chair hears none and appoints the following conferees: Messrs. VINSON of Georgia, DREWRY, and BRITTEN.

#### WEST VIRGINIA

Mr. RAMSAY. Mr. Speaker, I ask unanimous consent to address the House for 5 minutes.

The SPEAKER. Is there objection to the request of the gentleman from West Virginia?

There was no objection.

Mr. RAMSAY. Mr. Speaker, I rise to discuss a bill I introduced at this session (H.R. 4109) authorizing the State of West Virginia to bring suit against the United States Government. I believe the bill should be amended so that any of the States of the Union, whenever they deem it necessary, may be empowered to institute suits in the Supreme Court of the United States against the United States Government.

A bill similar to this was passed by the United States Senate some 13 or 14 years ago. It was prepared by the late Senator Lodge and Senator Chilton, of my State.

The State of West Virginia rests its claim upon the bill introduced because by an act of the General Assembly of Virginia, passed at a session commencing on the 20th day of October 1783, for the purpose of expediting the establishment of the proposed confederation, authorized her Delegates in Congress—Thomas Jefferson, Samuel Hardy, Arthur Lee, and James Monroe—to convey all her territory known as the Northwestern Territory by deed to the United States of America, which deed was on the 1st day of March 1784, by said Delegates, and pursuant to the act of the Assembly of Virginia dated October 20, 1783, signed and conveyed to the Congress of the United States, ceding all that vast territory west of the Ohio, comprising now the States of Ohio, Indiana, Illinois, Wisconsin, Michigan, and so much of Minnesota as lies east of the Mississippi River—once the property of the old State or Colony of Virginia, of which, up until 1863, what is now West Virginia was a part.

The Supreme Court allotted to West Virginia a part of Virginia's debt, created prior to the Civil War, and, hence, before the State of West Virginia was admitted into the Union. Since West Virginia was, in the debt case, held liable for a proportionate part of the old debt, as recognized in the West Virginia Constitution, it cannot be doubted that it is entitled to a part of the assets of the State of Virginia up to the time of separation.

#### WEST VIRGINIA'S RIGHT OF CLAIM

West Virginia has never come to the Federal Government on this question as a supplicant. Whatever rights West Virginia has are protected by the written contract, consisting of the deed which was presented to the Continental Congress by Thomas Jefferson. That deed conveyed to the Federal Government the territory aforesaid west of the Ohio River. However, it was not an absolute deed but vested in



the Federal authority the right to sell and dispose of that territory and give to purchasers an absolute deed therefor, but the proceeds were required by the terms of the deed of grant to be held in trust for the use and benefit of the Thirteen Original States, or, as expressed in the deed, to those States which have already become part of the Federal Union—that fought and maintained the Revolutionary cause—and to those which should thereafter become members of that Union. The trust was so expressly stated and guarded that it was provided how the interest of each State in the proceeds of those lands should be ascertained, to wit, that each State should take such proportionate part of the whole proceeds as that State's contribution to the Revolutionary cause should bear to the whole proceeds.

For instance, if the Federal Government should sell or dispose of the property for, say, 200 millions and the old original State of Virginia had contributed to the cause 50 millions, then Virginia would have fifty two-hundredths, or one fourth, of the entire proceeds. The same would be true of the other 12 original States.

To show how earnest Jefferson and the other statesmen of Virginia were in this matter and how carefully they guarded their footsteps, it was provided that this fund should be kept in trust for the purpose aforesaid, "and for no other purpose whatsoever." This was a specific trust in which the beneficiaries were named and the interest of each beneficiary stated with the accuracy of a skilled draftsman. The framers of the present Constitution guarded this trust by providing that all contracts, agreements, and engagements of the Constitutional Congress should be kept and performed by the new Government, the United States.

The claim of West Virginia consists of the following facts:

1. It was a part of Virginia at the time the contract or conveyance was made.
2. The Supreme Court has held that West Virginia is liable to pay its part of the debts contracted when it was a part of Virginia; that is, prior to June 1863.
3. That the United States has never accounted for the proceeds of the western lands, and it is known, by record, that it sold, gave away, and otherwise used the vast trust subject that was embraced in the grant of Virginia. Little of the land is now held by the United States.
4. That by reason of article 6, section 1, of the Constitution of the United States it was provided that "all debts contracted and engagements entered into before the adoption of this Constitution shall be as valid against the United States under this Constitution as under the Confederation."
5. That the deed heretofore referred to which conveyed said territory to the United States Congress explicitly provided a trust that was to be carried out by the United States. (That all the lands within the territory so ceded to the United States, and not reserved for or appropriated to any of the before-mentioned purposes, or disposed of in bounties to the officers and soldiers of the American Army, shall be considered as a common fund for the use and benefit of such of the United States as have become or shall become members of the Confederation or Federal alliance of the said States, Virginia inclusive, according to their usual respective proportions in the general charge and expenditure, and shall be faithfully and bona fide disposed of for that purpose, and for no other use or purpose whatsoever.)
6. Instead of carrying out section 6 of proviso of said deed, the Congress of the United States seems to have donated many of these lands and much of the proceeds thereof to purely local purposes not contemplated by the deed of cession, but actually contrary to its terms. And that out of this vast territory Congress seems to have donated to local uses, contrary to the deed, 38,864,189 acres, valued at \$2 per acre, the price fixed by Congress when these lands were offered for sale by the act of May 18, 1796, would amount to \$77,728,378, and that in addition to this proceeds of the sales of lands amounting to \$2,953,654.70 were likewise donated to local uses, making an aggregate of donations contrary to the deed of \$80,682,032.70, and that the aforesaid trust has not even yet been entirely administered, but that there remains on hand undisposed of several thousand acres of these lands, and that the aforesaid trust is still in full force and effect.

West Virginia comes now by this bill not to ask for money or any political settlement, but merely asks the right to sue the United States in the Supreme Court and let that Court settle the rights of Virginia and West Virginia, the part which West Virginia should have in the trust subject and the amount that is owned by the Federal Government under the trust agreement. Certainly the Federal Government should not object that its own Court, the highest Court of the land, should settle the rights of the sovereigns involved in this solemn covenant.

There can be no question of the statute of limitations, for obvious reasons that suggest themselves to a lawyer. To begin with, a trustee cannot, after default, claim the protection of the statute of limitations. In the next place there is no statute of limitations as between sovereigns. Neither the State of Virginia could pass a statute of limitations that would stay the hands or affect the rights of the Federal Government, another sovereign; nor could the Federal Government pass any statute of limitation that would limit the rights of the sovereign State of Virginia or West Virginia, either as the substance of the claim or the time of its enforcement.

These principles seem to us to be fundamental, and, therefore it may be said that limitation, as to time, cannot be taken into consideration. But over and above all this, the trust has not been wound up, because the Federal Government still owns a part of these lands, as we recall the record, in the States of Wisconsin, and probably Minnesota, and Michigan. No lawyer would contend that a trustee could interpose the statute of limitation as against an accounting for his default, at least until the trust has been wound up and the trust related to dissolved.

The great feature of the Constitution of the United States is that it treats each State as a sovereign within its own jurisdiction. The Federal Government has only the powers that were granted to it by the Constitution. Beyond these grants of jurisdiction the States are still sovereigns; and certainly it was in the mind of the framers of the Constitution that the peace and good will of the States, in administering what was left of the sovereignty of each, should not cause friction.

Therefore it was put in the Constitution that, in all matters as to which the United States is a party, the Federal courts should have jurisdiction; and there can be no question that it is within the powers granted to the Federal Government to give its courts jurisdiction of a suit between the Federal Government and any one or more of the States. It has never been questioned that a suit between the State of Virginia, or any one of the Thirteen Original States on the one side, and the United States on the other would be cognizable in the Supreme Court.

However, there still remains the proposition that the United States, being a sovereign, cannot be sued without its consent. It has heretofore given its consent to being sued by Indian tribes, corporations, and even private individuals who have certain classes of claims. But in the class of claims that would be embraced by the claim of West Virginia, there is no statute which gives the consent of the Government.

West Virginia, by this bill, merely asks the Congress to give the consent of the Federal Government to a suit, and thus leave it to the Supreme Court to decide whether or not the claim of West Virginia is sound; and second, how much that claim is. This is a peculiarly fitting time for the Congress to take this action for the following reasons.

The judicial power of the United States as fixed by the Constitution extends—

to all cases, in law and equity, arising under this Constitution, the laws of the United States, and treaties made, or which shall be made, under their authority; to all cases affecting ambassadors, other public ministers, and consuls; to all cases of admiralty and maritime jurisdiction; to controversies to which the United States shall be a party; to controversies between two or more States; between a State and citizens of another State; between citizens of different States; between citizens of the same State claiming lands under grants of different States; and between a State, or the citizens thereof, and foreign States, citizens, or subjects.

The Constitution further provides that—

In all cases affecting ambassadors, other public ministers, and consuls, and those in which a State shall be a party, the Supreme Court shall have original jurisdiction. In all the other cases before mentioned the Supreme Court shall have appellate jurisdiction, both as to law and fact, with such exceptions and under such regulations as the Congress shall make (art. 3, sec. 2).

By the eleventh amendment these powers were restricted as follows:

The judicial power of the United States shall not be construed to extend to any suit in law or equity commenced or prosecuted



against one of the United States by citizens of another State or by citizens or subjects of any foreign State.

It has been held that the United States can sue a State in an original suit brought in the Supreme Court of the United States (136 U.S. 311; 143 U.S. 621).

In the latter case, on page 643, the Court says:

The words in the Constitution, "in all cases . . . in which a State shall be party the Supreme Court shall have original jurisdiction", necessarily refer to all cases mentioned in the preceding clause in which a State may be made, of right, a party defendant, or in which a State may, of right, be a party plaintiff.

These cases settle beyond all question the constitutional power of the Supreme Court of the United States to determine any suit in which a State may be a plaintiff or defendant, as well as the proposition that the United States can sue a State in the Supreme Court of the United States. The anomalous rule of allowing the United States to sue a State without the reciprocal right of a State to sue the United States rests upon the doctrine that a sovereign cannot be sued without its consent, and that the States gave their consent to have suits brought against them by a sister State, or by the United States, when they came into the Union and ratified the Constitution (143 U.S. 646). But the United States has not given its consent to be made a defendant, and the purpose of the bills before us and of this substitute bill is to grant that consent.

The question presented is whether or not it is right, just, and expedient to grant that consent. In the above-cited case of the United States against Texas the question at issue was the boundary line between Texas and the Territory of Oklahoma. It seems that the whole of Greer County governed by Texas was involved, Texas claiming that the county was within the boundary of that State and the United States claiming that it was within the Territory of Oklahoma. The Supreme Court decided that a proper running of the boundary line put Greer County within the Territory of Oklahoma, and thereupon the claim of Texas was held to be erroneous, and she was deprived of the jurisdiction which she had theretofore exercised over the county. The effect of the judgment was to transfer the land and people of the whole county from the jurisdiction of the State of Texas to the jurisdiction of the Territory of Oklahoma. If it had happened, by a similar mistake of running the boundary line, that Greer County had been erroneously placed under the jurisdiction of the Territory of Oklahoma, the State of Texas would have been helpless, except by an appeal to Congress, to correct the mistake. No reason has been assigned, and, as we think, no reason can be assigned, why, in this kind of a controversy, the State should not have the right to appeal to the judicial power of the United States and to the jurisdiction of the Supreme Court for relief. If the sovereign State of Texas should be compelled to release its jurisdiction of a whole county by virtue of a judgment and a decree of the Supreme Court, then it would seem only fair, if the position of the parties were reversed, that the Federal Government should be compelled, by the exercise of the same judicial power, to submit to a full legal investigation and to the decree and judgment which would follow the ascertainment of the facts.

The Senate has very recently passed an act granting to the State of Nevada a large tract of land for the benefit of its school fund. The same kind of grant has been made to other States. Under the terms of the grant to Nevada the State makes certain selections and locations under a plan set forth in the act. After the State shall make the selection and location it is entirely possible that there may arise a conflict due to one construction by an engineer or other subordinate officer of the Interior Department on the one side and a claim of the State on the other. If the State shall get upon the wrong side of any such controversy, the United States can fix the boundary and recover her rights by a suit in the Supreme Court of the United States against the State of Nevada. But if it should so happen that the United States through its officer should claim and occupy any part of the land granted to the State, the latter is left to the arbitrary judgment of the Department of the Interior, right or wrong, and has no recourse to any court.

But supposed rights are claimed by the State, which rights are, in fact, invaded by the execution of the law of Congress. This might make a controversy between the State and the United States. There would be no trouble for the United States to get relief by a suit in the Supreme Court; but the State, however much its rights might be trampled upon by an executive officer, will be relegated to the tedious processes of Congress for relief.

Instances could be multiplied of the need of this reciprocal right of the States to sue the Federal Government. When we recall that the United States has had dealings with States and that contractual relations exist by virtue of acts of Congress and grants of lands, and that controversies have already arisen over boundaries, trust funds, and mutual obligations arising out of these acts and out of actual contracts, it seems that the question whether or not the Federal Government should be compelled to give the States the right to bring suit against it on the grounds of fairness and justice must be answered in the affirmative.

The Federal Government is a sovereign, but so is each of the States. Except so far as they have by the Constitution granted powers to the Federal Government, the States are supreme. Therefore the same reasons which can be urged against compelling the United States to submit to being made a defendant in the Supreme Court could be urged on behalf of each one of the States.

In the case of *United States v. Texas* (143 U.S. 648), in a dissenting opinion by Chief Justice Fuller and Mr. Justice Lamar the position is taken that the United States cannot sue a State in an original suit in the Supreme Court. This dissenting opinion makes no reference to the case of *United States v. North Carolina* (136 U.S. 211), wherein the original jurisdiction of the Supreme Court was exercised without question; and the only significance to this dissenting opinion is that as late as 1891 it was seriously denied that the United States could sue a State without the latter's consent.

But for the eleventh amendment the States would have been compelled to submit to suits brought by individuals, because the original grant of judicial power was broad enough to embrace such controversies. *Chisholm v. Georgia* (2 Dall. 419). This latter decision, holding that a State may be sued in the Supreme Court by a citizen of another State and that judgment may be rendered in default of an appearance, was made in February 1793. As a direct result of this decision, on the 5th of March 1794, a resolution of Congress was passed submitting the eleventh amendment to the States for ratification. It is hardly worth while to consider to what extent the States then recognized the right of the Federal Government to sue them in an original suit in the Supreme Court of the United States, but it is altogether probable that had the right been then asserted the eleventh amendment would have contained a provision to compel the United States to submit to a suit by a State to the same extent that the State could be sued by the Federal Government. It must be borne in mind that nowhere in the Constitution is there an express consent given by the States to a suit brought by the United States. That consent is inferred from section 3, article 2 (143 U.S. 646).

In the last case cited the Supreme Court held that the States, having adopted the Constitution, "agreed" to the grant of judicial power and original jurisdiction in the Supreme Court in all cases "in which a State shall be a party" without excluding those in which the United States may be the opposite party, and that, therefore, the exercise of original jurisdiction in a suit brought by the United States against a State was not infringing upon the sovereignty of the State but was "with the consent of the State sued."

It is too late to argue that by the grant of judicial power the States did not mean to create the anomalous condition that if there were mutual accounts between them and the United States which could not be adjusted out of court the State must wait for the Federal Government to bring a suit before it could file its set-offs. The thought constantly recurs, however, that the decision leaves the relations between the Federal Government and the States in the position that



if the United States should sue a State upon an account the State might file a set-off which would more than avail to defeat the claim of the United States, and yet might not have a judgment over for the difference between the claim of the plaintiff and that of the defendant. The above considerations make it clear that there are no constitutional reasons why this bill should not pass. The grant of judicial power extends to "controversies to which the United States shall be a party." The Supreme Court has held that because original jurisdiction is given in those suits "to which a State shall be a party" the United States may sue a State in the Supreme Court.

Justice is denied when one party can sue and the other cannot. It cannot long obtain that the United States can sue a State, denying the reciprocal right to the State, without engendering a feeling of distrust, suspicion, and envy which is not conducive to patriotism and cordiality. The sovereign dignity of the States is as much their pride as in the sovereign dignity of the United States. The judicial construction which has evolved an actual consent of sovereign States to be sued by the Federal Government by an interpretation of article III, section 2, of the Constitution, has clearly created an anomalous and unfair, if not a dangerous, situation. We hear much these days of the rights of States. All admit that insofar as power has not been granted by the Constitution the States are supreme, but the fear is often expressed that gradually the Federal Government is encroaching upon the rights of the States. Is not this one-sided right to invoke the judicial power, in controversies between the Nation and the States, an instance of such an encroachment, as well as a needless denial of justice?

The suggestion is made that this Republic, composed of 48 sovereign States, each with equal dignity and right, and all, outside of the granted powers in the Constitution, real sovereigns, has so construed the grant of judicial power and of jurisdiction to the Supreme Court as to leave the States, in their contractual relations with the Federal Government, but half sovereigns. A national tribunal has been created which has jurisdiction over all suits to which a State may be a party, and yet the States are in the humiliating position of being compelled to submit to a suit brought by the Federal Government without the reciprocal right of compelling the Government to submit to a suit brought by a State in the same kind of a controversy. In other words, the Federal Government, one sovereign, can compel the State, another sovereign, to keep the latter's obligations; but, no matter how solemn may be the duty and the obligation of the Federal Government, the State is powerless to enforce it. Does not such a condition imply a misconception of the purposes and objects to be attained in giving original jurisdiction to the Supreme Court? How can we expect the States to be satisfied, to feel that security which comes only with the consciousness of justice, when the enforcement of justice is one-sided and arbitrary?

The general grant of judicial power in suits in which the United States may be a party and the grant of original jurisdiction in the Supreme Court in a suit in which a State shall be a party have been so construed as to read that "the judicial power shall extend to suits to which the United States shall be a party plaintiff", whereas the Constitution meant to create a tribunal to try cases in which the United States is a "party."

This bill will put into operation the full judicial power granted by the Constitution.

Upon the grounds of expediency, nothing can be urged against this bill except the possibility of the United States having to defend many suits. Such a claim is an indictment of each one of the 48 States of the Union.

It is unfair to the States and entirely inconsistent with their sovereign dignity to presuppose that any of them will attempt to implead the United States, except in a controversy which has received careful consideration and which cannot be adjusted except by an appeal to the highest court in the land and is of such importance as to demand that judgment.

It might as well be argued that the United States would, upon slight cause, harass the States as it is to contend that the States would, except in the utmost faith, sue the United States. The States act by the authority of their legislative bodies and through their executive departments. There is nothing in the past history of the government of the States to justify the belief that the legislature of a State would authorize a suit to be brought against the Federal Government unless it was concerning a matter of great importance which could be settled in no other way. If the Federal Government has not abused its right of suit against the States, so we may well conclude the States will not abuse the proposed legislation. The 48 sovereigns of the United States may well be trusted to confine their suits, brought under the proposed legislation, to matters which comport with the dignity of the Supreme Court and the high regard which the people of the country have for that tribunal.

The proposed legislation will make for peace, contentment, and good feeling. The Supreme Court of the United States is the national tribunal. It now tries controversies between States involving all sorts of questions of boundary and mutual obligations.

*N.J. v. N.Y.* (5 Peters, 284); *R.I. v. Mass.* (12 Peters, 657); *Mo. v. Iowa* (7 How. 660); *Fla. v. Ga.* (17 How. 478); *Ala. v. Ga.* (23 How. 505); *Mo. v. Ky.* (11 Wall. 395); *Va. v. W.Va.* (11 Wall. 39); *Nebr. v. Iowa* (143 U.S. 359).

An investigation of the record in those suits will show that they were not instituted for slight cause, but that the controversies embrace matters which were in good faith in dispute between the parties, and were of such dignity and importance as to demand decision by the Supreme Court of the United States. There is nothing in any of these cases to warrant the suggestion that the States acted hastily in bringing the suits. It is submitted that to legislate upon the assumption that one sovereign State of this Union would abuse the jurisdiction of the United States Court is entirely out of harmony with the history of this country, the conduct of the States in the past, and is almost insulting to the sovereign dignity of the States.

The proposed legislation limits the suits which can be brought under its provisions to those which would be cognizable in a court of justice "between individuals." That clause was intended to exclude any chance of involving a political right or claim as the subject matter of a suit. There was inserted in the bill the right of the United States in any such suit to interpose any counterclaim, set-off, equitable, or other defense, which could be made by the defendant were such suits between individuals. One of the purposes of that clause was to make it perfectly clear that where the questions involved would be the settling of accounts there could be no doubt of the right of the United States to interpose any matter which might make the settlement complete.

In the case of *Virginia v. West Virginia* (220 U.S. 27) the Supreme Court held that in suits between States:

The case is to be considered in the untechnical spirit proper for dealing with a quasi-international controversy, remembering that there is no municipal code governing the matter and that this court may be called on to adjust differences that cannot be dealt with by Congress or disposed of by the legislature of either State alone.

And in *Kansas v. Colorado* (206 U.S. 46) the court said:

In a qualified sense and to a limited extent the separate States are sovereign and independent, and the relations between them partake something of the nature of international law.

Inasmuch as the court announced this principle upon the ground that the parties to the suit were sovereigns, the same rule would apply in controversies between the United States and a State.

In the case of *Virginia* against *West Virginia*, supra, it was held that in the exercise of its original jurisdiction the Supreme Court is not bound by any special rule or by any particular form of pleading, but that it could exercise its original jurisdiction in its own way. Suits brought under the proposed act would, of course, be governed by this rule.

## LEAVE OF ABSENCE

By unanimous consent, leave of absence was granted to Mr. Goss (at the request of Mr. BAKEWELL), indefinitely, on account of illness in his family.

## MUSCLE SHOALS

The SPEAKER. Without objection, House Resolution 131, providing for the consideration of the Muscle Shoals bill, will be laid on the table.

There was no objection.

## ENROLLED BILL SIGNED

Mr. PARSONS, from the Committee on Enrolled Bills, reported that that committee had examined and found truly enrolled a bill of the House of the following title, which was thereupon signed by the Speaker:

H.R. 5081. An act to improve the navigability and to provide for the flood control of the Tennessee River; to provide for reforestation and the proper use of marginal lands in the Tennessee Valley; to provide for the agricultural and industrial development of said valley; to provide for the national defense by the creation of a corporation for the operation of Government properties at and near Muscle Shoals in the State of Alabama, and for other purposes.

## ADJOURNMENT

Mr. BOYLAN. Mr. Speaker, I move that the House do now adjourn.

The motion was agreed to; accordingly (at 1 o'clock and 32 minutes p.m.) the House adjourned until tomorrow, Friday, May 19, 1933, at 12 o'clock noon.

## COMMITTEE HEARING

## COMMITTEE ON WAYS AND MEANS

(Friday, May 19, 10 a.m.)

The Committee on Ways and Means will hold a hearing Friday morning, May 19, at 10 o'clock, in the Ways and Means Committee room to consider the industrial recovery bill.

## EXECUTIVE COMMUNICATIONS, ETC.

Under clause 2 of rule XXIV, executive communications were taken from the Speaker's table and referred as follows:

71. A letter from the Secretary of War, transmitting a letter from the Chief of Engineers, United States Army, dated May 12, 1933, submitting a report, together with accompanying papers, on a preliminary examination of Nehalem River, Oreg., authorized by the River and Harbor Act approved July 3, 1930; to the Committee on Rivers and Harbors.

72. A letter from the Secretary of War, transmitting copies of the confession of James E. Mandell and Harry A. Lafray, dated January 4, 1933, of the robbery of the safe in the finance office of the War Department at Fort Douglas, Utah, on October 28, 1932; to the Committee on Claims.

73. A letter from the Secretary of the Navy, transmitting draft of a bill to authorize the President to place on the retired list any commissioned or warrant officers on the active list of the Navy and Marine Corps; to the Committee on Naval Affairs.

## REPORTS OF COMMITTEES ON PUBLIC BILLS AND RESOLUTIONS

Under clause 2 of rule XIII,

Mr. STEAGALL: Committee on Banking and Currency. S. 1094. An act to provide for the purchase by the Reconstruction Finance Corporation of preferred stock and/or bonds and/or debentures of insurance companies; with amendment (Rept. No. 144). Referred to the Committee of the Whole House on the state of the Union.

Mr. VINSON of Georgia: Committee on Naval Affairs. H.R. 4811. A bill limiting increased pay for making aerial flights; with amendment (Rept. No. 145). Referred to the Committee of the Whole House on the state of the Union.

## PUBLIC BILLS AND RESOLUTIONS

Under clause 3 of rule XXII, public bills and resolutions were introduced and severally referred as follows:

By Mr. LAMNECK: A bill (H.R. 5677) to provide for the appointment as warrant officers, United States Army, of classified clerks, War Department, with 30 years' service as such, and also commissioned service, United States Army, during the World War; to the Committee on Military Affairs.

By Mr. KNUTSON: A bill (H.R. 5678) to authorize the erection of a tablet to commemorate the discovery of the headwaters of the Mississippi River; to the Committee on Military Affairs.

By Mr. MAPES: A bill (H.R. 5679) to amend the act entitled "An act to require a contractor to whom is awarded any contract for public buildings or other public works or for repairs or improvements thereon for the District of Columbia to give bond for the faithful performance of the contract, for the protection of persons furnishing labor and materials, and for other purposes", approved July 7, 1932; to the Committee on the District of Columbia.

By Mr. SANDERS: A bill (H.R. 5680) to broaden the lending powers of the Reconstruction Finance Corporation for the purpose of developing proven leases in United States oil fields; to the Committee on Banking and Currency.

By Mr. KNUTSON: A bill (H.R. 5681) to set aside certain lands for the Leech Lake Band of Chippewa Indians in the State of Minnesota; to the Committee on Indian Affairs.

By Mr. MCCLINTIC: A bill (H.R. 5682) to provide for the payment of the adjusted-service certificates; to the Committee on Ways and Means.

By Mr. VINSON of Georgia: A bill (H.R. 5683) to authorize the President to place on the retired list any commissioned or warrant officer on the active list of the Navy and Marine Corps; to the Committee on Naval Affairs.

By Mr. WALLGREN: A bill (H.R. 5684) granting the consent of Congress to Ernest N. Hutchinson, Otto A. Case, and A. C. Martin to construct, maintain, and operate a bridge across Deception Pass, between Whidby Island and Fidalgo Island, in the State of Washington; to the Committee on Interstate and Foreign Commerce.

By Mr. SCRUGHAM: A bill (H.R. 5685) to provide for regulated expansion of currency and credit, to reduce the national debt, to raise the price level of commodities, and for other purposes; to the Committee on Banking and Currency.

By Mr. CELLER: A resolution (H.Res. 148) protesting Nazi anti-Semitism; to the Committee on Foreign Affairs.

## MEMORIALS

Under clause 3 of rule XXII, memorials were presented and referred as follows:

By the SPEAKER: Memorial of the State of Florida, memorializing Congress to pass House bill 3083; to the Committee on the Judiciary.

Also, memorial of the Legislature of the State of Maryland, memorializing Congress to repeal as soon as possible the 2-cent tax on checks; to the Committee on Ways and Means.

## PRIVATE BILLS AND RESOLUTIONS

Under clause 1 of rule XXII, private bills and resolutions were introduced and severally referred as follows:

By Mr. DOUTRICH: A bill (H.R. 5686) for the relief of Russell H. Lindsay; to the Committee on Naval Affairs.

Also, a bill (H.R. 5687) for the relief of Eleanor Freedman; to the Committee on Claims.

Also, a bill (H.R. 5688) granting an increase of pension to Nannie J. Hood; to the Committee on Invalid Pensions.

By Mr. O'MALLEY: A bill (H.R. 5689) providing for the advancement in rank of Frederick L. Caudle on the retired list of the United States Navy; to the Committee on Naval Affairs.



## PETITIONS, ETC.

Under clause 1 of rule XXII, petitions and papers were laid on the Clerk's desk and referred as follows:

1085. By Mr. BECK: Resolution of the Philadelphia Board of Trade, protesting against recognition of Soviet Russia by the United States; to the Committee on Foreign Affairs.

1086. By Mr. BOILEAU: Petition signed by members of the Congregational Beth Israel, Stevens Point, Wis., protesting against the treatment of the Jews in Germany; to the Committee on Foreign Affairs.

1087. By Mr. BRENNAN: Memorial of the State of Illinois, memorializing Congress to retain the veterans' hospital at Dwight, Ill.; to the Committee on World War Veterans' Legislation.

1088. By Mr. DURGAN of Indiana: Petition of Jewish residents of La Fayette, Ind., and vicinity, protesting against the treatment given the Jewish people in Germany; to the Committee on Foreign Affairs.

1089. By Mr. LESINSKI: Petition of combined young Jewish organizations of Detroit, demanding the United States Government to exercise its diplomatic powers to bring about a cessation of persecution of the Jews in Russia, so that the degrading action of the Hitler government in Germany be terminated; to the Committee on Foreign Affairs.

1090. Also, petition of the Detroit Jewish community, requesting United States governmental influence in demanding that the outrages in Germany against the Jews be stopped; to the Committee on Foreign Relations.

1091. By Mr. MILLARD: Resolution that the Westchester County District Council of Carpenters go on record as being in favor of the 6-hour day; to the Committee on Labor.

1092. Also, petition of the Building Material Men's Association of Westchester County in the State of New York, addressed to the Congress and the legal authorities of the Government, to amend existing laws and so interpret the existing laws as to restore business to a stable structure; to the Committee on Ways and Means.

1093. By Mrs. ROGERS of Massachusetts: Petition of the Massachusetts State Senate, petitioning for the continuance of the United States naval hospital and the United States marine hospital at Chelsea, Mass.; to the Committee on Naval Affairs.

1094. Also, petition of the United Federal Civil Service Workers at Boston, Mass., asking for relief for the Government employees receiving low salaries on account of the 15-percent reduction in their salaries; to the Committee on Appropriations.

1095. By Mr. RUDD: Petition of New York Board of Trade, Inc., New York City, favoring certain amendments to the Black bill, S. 158, 30-hour week; to the Committee on Labor.

1096. Also, petition of the Pennsylvania State Hotel Association, Philadelphia, Pa., favoring the passage of the Clyde M. Kelly bill, H.R. 5157, appropriating \$300,000,000 for Federal highway construction; to the Committee on Ways and Means.

1097. Also, petition of the New York Board of Trade, Inc., New York City, opposing the St. Lawrence waterway ratification; to the Committee on Interstate and Foreign Commerce.

## SENATE

FRIDAY, MAY 19, 1933

(Legislative day of Monday, May 15, 1933)

The Senate, sitting as a court for the trial of articles of impeachment against Harold Louderback, judge of the United States District Court for the Northern District of California, met at 10 o'clock a.m., on the expiration of the recess.

The managers on the part of the House of Representatives appeared in the seats provided for them.

The respondent, Harold Louderback, with his counsel, Walter H. Linforth, Esq., and James M. Hanley, Esq., appeared in the seats assigned to them.

## PROCLAMATION

The VICE PRESIDENT. The Sergeant at Arms will proclaim the court in session.

The Sergeant at Arms made the usual proclamation.

## THE JOURNAL

On motion of Mr. ASHURST, and by unanimous consent, the reading of the Journal of the Senate sitting as a Court of Impeachment for the calendar day of May 18 was dispensed with, and the Journal was approved.

## CALL OF THE ROLL

Mr. ASHURST. I suggest the absence of a quorum.

The VICE PRESIDENT. The clerk will call the roll.

The legislative clerk called the roll, and the following Senators answered to their names:

Ashurst	Dale	Keyes	Patterson
Austin	Dickinson	King	Pope
Bachman	Duffy	Lewis	Robinson, Ark.
Barbour	Fess	Logan	Robinson, Ind.
Bratton	Frazier	McCarran	Sheppard
Brown	Hale	McGill	Thomas, Utah
Bulow	Hayden	Murphy	Trammell
Caraway	Kean	Neely	Vandenberg
Carey	Kendrick	Norris	Walsh

Mr. LEWIS. I wish to announce that the Senator from South Carolina [Mr. BYRNES] and the Senator from New York [Mr. COPELAND] are necessarily detained from the Senate.

I desire further to announce that the senior Senator from Georgia [Mr. GEORGE] and the junior Senator from Georgia [Mr. RUSSELL] are absent in attendance on the funeral of the late Representative Brand, of Georgia.

I wish also to announce that the Senator from North Carolina [Mr. REYNOLDS] is detained from the Senate on account of illness. I desire these announcements to stand for the day.

The VICE PRESIDENT. Thirty-six Senators have answered to their names. A quorum is not present. The clerk will call the names of the absent Senators.

The legislative clerk called the names of the absent Senators, and Mr. HATFIELD answered to his name when called.

Mr. BLACK, Mr. BANKHEAD, Mr. NYE, Mr. ADAMS, and Mr. VAN NUYS entered the Chamber and answered to their names.

The VICE PRESIDENT. Forty-two Senators have answered to their names. A quorum is not present.

Mr. ASHURST. I move that the Sergeant at Arms be directed to request the attendance of absent Senators.

The motion was agreed to.

The VICE PRESIDENT. The Sergeant at Arms will carry out the order of the Senate.

After a little delay Mr. STEPHENS, Mr. METCALF, Mr. McKELLAR, Mr. STEIWER, Mr. WHITE, Mr. BYRD, Mr. CAPPER, Mr. CLARK, Mr. COOLIDGE, Mr. COUZENS, Mr. HEBERT, Mr. BAILEY, Mr. BARKLEY, Mr. BONE, Mr. BULKLEY, Mr. CONNALLY, Mr. COSTIGAN, Mr. CUTTING, Mr. DILL, Mr. ERICKSON, Mr. FLETCHER, Mr. GLASS, Mr. GOLDSBOROUGH, Mr. HARRISON, Mr. HASTINGS, Mr. LA FOLLETTE, Mr. LEWIS, Mr. LONG, Mr. McADOO, Mr. McNARY, Mr. PITTMAN, Mr. REED, Mr. SCHALL, Mr. SHIPSTEAD, Mr. SMITH, Mr. THOMAS of Oklahoma, Mr. TOWNSEND, Mr. TYDINGS, Mr. WAGNER, Mr. WALCOTT, and Mr. WHEELER entered the Chamber and answered to their names.

The VICE PRESIDENT. Eighty-three Senators have answered to their names. A quorum is present.

## DEATH OF THEODORE F. SHUEY

Mr. ROBINSON of Arkansas. Mr. President, I ask that the Senate, sitting as a court, suspend its proceedings for a brief time in order that tribute may be paid to the memory of a faithful official of the Senate who has passed away.

The VICE PRESIDENT. Is there objection? The Chair hears none, and the proceedings of the Senate, sitting as a Court of Impeachment, will be temporarily suspended.

Mr. ROBINSON of Arkansas. Mr. President, last night near the hour of midnight, I think, at 11:40, Mr. Theodore F. Shuey departed this life.

On the 9th of April, when his services were interrupted, he had faithfully and diligently performed his duties as